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New Hampshire

Annual
Reports

For the Year Ending December 31, 1984

ANNUAL REPORTS

of

THE TOWN OF

EPPING


NEW HAMPSHIRE

For The Fiscal Year Ended

DECEMBER 31, 1984

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TOWN OFFICERS

BOARD OF SELECTMEN

TERM OF OFFICE

Roger Gauthier	1982-1985
Michael Bachman (Resigned)	1983-1986
Kendall Chase (Completing Bachman Term)	1984-1986
Bruce Corsetti	1984-1987

TOWN CLERK

Beatrice G. Marcotte	1983-1986
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TAX COLLECTOR

Beatrice G. Marcotte	1983-1986
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TREASURER

Willis A. Baker	1984-1985
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MODERATOR

Mary S. Fecteau	1984-1986
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SUPERVISORS OF CHECKLIST

Natalie Ferreira	1980-1986
Beverly Chandler	1982-1988
Louise Harvey	1984-1990

BALLOT CLERKS

Frances Allen	Appointed
Pamela Holmes	Appointed
Virginia LaPierre	Appointed
Eileen Murphy	Appointed

BUILDING INSPECTOR

Raymond Surette	Appointed
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BOARD OF ADJUSTMENT

John Clarke, Chr.	1982-1987
Gerald Rooney	1984-1989
Kendall Chase	1984-1989
Harold LaPierre	Alternate
Michael Sweeney	Alternate
Bruce Gatchell	Alternate

RECREATION COMMISSION

Marci Morris	1982-1985
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BUDGET COMMITTEE

Joseph Foley, Chr.	1982-1985
Dorothy K. Hall, School Board	Appointed
Lee Limperis	1982-1985
Nancy Chase	1982-1985
Joan Richards	1983-1986
Eileen Murphy (completing term of Rauh)	1984-1986
Daniel Harvey	1983-1986
Willis A. Baker	1984-1987
Eugene Mikell	1984-1987
Kenneth Perry	1984-1987
Bruce Corsetti, Selectmen Rep.	Appointed

PLANNING BOARD

Robert Goodrich, Chr.	1983-1986
Nancy Haberstroh, Sec.	1983-1986
Kendall Chase, Selectmen's Rep.	Appointed
Jack Knight	1984-1987
Alan Merrill (Completing Floyd's term)	1982-1985
Doris Reilly	Alternate

HISTORIC DISTRICT COMMISSION

Bridget Rogier,	Appointed
David Richards	Appointed
Ellen Medeiros	Appointed
Madelyn Williamson	Appointed

CHIEF OF POLICE

Gregory C. Dodge	Appointed
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FIRE CHEIF

Richard Marcotte	Appointed
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FIRE WARDS

Armand O'Barton, Cr.	1982-1985
H. Clifton Cray	1983-1986
Robert Galley	1984-1987

HEALTH OFFICER

Claire Fisher	Appointed
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WATER & SEWER COMMISSION

William Callaway,	1982-1985
John Bertogli (Resigned 11/84)	1983-1986
Earl Arquette	1984-1987

TRUST FUND TRUSTEES

Robert Kimball	1982-1985
Earl Arquette	1983-1986
Daniel Harvey	1984-1987

CONSERVATION COMMISSION

Linda Clarke	1982-1985
Dorothy Hall	1982-1985
Doris Reilly	1983-1986
Dave Richards	1983-1986
Nancy Croteau	1984-1987
Howard Phelps	1984-1987
Thomas Wheeler	1984-1987

LIBRARIAN

Elizabeth Lucy	Appointed
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LIBRARY TRUSTEES

Patricia Estey	1982-1985
Richard Sanborn	1983-1986
Nancy Chase	1984-1987

REPRESENTATIVES TO GENERAL COURT

Calvin Warburton, Raymond	1984-1986
Margaret Case, Raymond	1984-1986
Steven Sloan, Raymond	1984-1986
John Hoar, Epping	1984-1986

SELECTMEN'S REPORT
1984

The year 1984, was a very interesting one in many ways. We managed to pull through it as we did all the previous years and as we will in the future.

The strongest move in the right direction was the continuation of the Administrative Assistant. Mr. Rieseberg has more than earned his salary. He is the reason we have received two Block Grants to rehabilitate our downtown, our Watson Academy and many private homes. We are still working with our grants and you can already see a great improvement in the target area. The Street & Sidewalk improvements planned for Main Street and Bunker Ave. will add greatly to the downtown. Many homes and businesses have been improved in the target area without the benefit of a Grant loan. These homeowners are to be congratulated for their interest in the restoration of Epping. Nice work everyone. All one has to do to appreciate this is to drive through the downtown area and admire all these efforts.

General Highway improvements and repairs have increased in many areas of Town. Plans are to continue this practice as long as you provide the funds for your Selectmen to work with.

As for the Cloutier case, I thought when the Selectmen agreed to settle the case, it would be over. I was wrong. There are too many colored letters that circulate around town that misrepresent the facts. Therefore, many people don't know what to do.

There are many priorities that lie ahead for the Selectmen to accomplish. The remodeling of our Town Hall is among the first. Road maintenance will require us to make a decision very soon. Mr. Parker plans to retire very soon. We must have a place for our property such as sand, salt, culverts, etc. All of this town owned property is now located on Mr. Parker's land. This has been a great asset to the Town for many years. I think the time might be right to go to a full time department with our own equipment on our own property. At least we should refrain from placing such materials on private land again.

Road reconditioning should increase so we don't lose our roads entirely. Increases in our police protection must continue. Full time fire and ambulance personnel are very close to reality.

We must continue to reach out for business to locate in Epping. This would greatly help our local employment and broaden our tax base. We must expand our sewer & water to accomplish an orderly growth. Uncontrolled growth, as we now have, will destroy Epping as we know it.

I wish to thank you, the honest and trusted citizens of Epping, for allowing me to serve you for nine (9) years.

Respectfully
Chairman; Roger Gauthier

GRANT PROGRAMS 1984

In January 1984, the Town of Epping was awarded a \$400,000 Community Development Block Grant, along with a \$20,000 grant from the State Historic Preservation Office. The following is a discussion of the current status of this program.

Activity #1: HOUSING REHABILITATION

This program has completed or is in the process of completing, 13 contracts representing 22 dwelling units. Applications are in process for 4 structures, representing 5 dwelling units. Three of these projects are currently out for bid. Approximately \$15,000 has been leveraged from property owners to date.

Activity #2: STREET AND SIDEWALK IMPROVEMENTS

The design phase of this program is complete and the project went out for bid on September 3, 1984. The anticipated starting date was September 24, 1984. However, due to delays and oncoming winter weather, this has been postponed for early Spring, 1985. The Town has raised approximately \$30,000 from property owners and local businesses for construction of brick sidewalks.

Activity #3: WATSON ACADEMY

Construction contracts were signed on July 20, 1984. Approximately 60% has been completed to date. This included demolition, roof repairs, exterior painting and interior renovations and heating system. The Bell Tower (representing \$10,000 in donated labor and materials) has been installed and is now completed.

OTHER GRANTS RECEIVED BY THE TOWN OF EPPING:

\$20,000 grant from the State Historic Preservation Office for Watson Academy rehabilitation.

\$4,500 grant from the New Hampshire Highway Safety Agency for purchase of a Hurst Extrication tool (Jaws of Life) for use in emergency service.

\$570,000 grant from the EPA and NH Department of Environmental Protection for increasing municipal sewer capacity (the Town has committed an additional \$30,000 for this purpose).

\$1,100 grant from the New Hampshire Highway Safety Agency for police radar system.

\$240,000 second Community Development Block Grant to commence in June, 1985.

REPORT OF TOWN MEETING - 1984

Moderator Kendall Chase called the Meeting to order at 9:05a.m. and proceeded to read the Warrant.

Selectman Bruce Corsetti made a motion to postpone the reading of the Warrant from Article #2 through Article #36 until March 20, 1984 at 7:30p.m. at the Epping High School Gymnasium. This motion was put to a vote and passed in the affirmative.

The Moderator then declared the polls opened for voting. The ballot clerks were: Frances Allen, Emma Gomez (who replaced Eileen Murphy), Pamela Holmes and Lorraine Lavoie (who replaced Virginia LaPeirre). The polls closed at 8:00 p.m.. 904 votes were cast.

THE FOLLOWING TOWN OFFICERS WERE ELECTED:

MODERATOR

Mary S. Fecteau

SELECTMAN FOR THREE YEARS

Bruce Corsetti

TREASURER FOR ONE YEAR

Willis A. Baker

TRUSTEE OF TRUST FUND FOR THREE YEARS

Daniel W. Harvey

FIRE WARD FOR THREE YEARS

Robert Galley

LIBRARY TRUSTEE FOR THREE YEARS

Nancy B. Chase

WATER & SEWER COMMISSIONER FOR THREE YEARS

Earl E. Arquette

BUDGET COMMITTEE MEMBER FOR THREE YEARS (3)

Willis A. Baker

Eugene Mikell

Kenneth Perry

BUDGET COMMITTEE MEMBER FOR TWO YEARS (1)

Eileen Murphy

PLANNING BOARD MEMBER FOR THREE YEARS

John A. Knight

SUPERVISOR OF CHECKLIST FOR SIX YEARS

Louise P. Harvey

---REFERENDUM BALLOT---

Article 36	Yes 430	No 474
Article 37	Yes 421	No 419
Article 38	Yes 445	No 390
Article 2	Yes 347	No 547

The adjourned Town Meeting was called to order by Kendall Chase, Moderator at 7:50 p.m.

Results of the election was announced and the results of the referendum ballot.

The Moderator announced that Vernon Kelly; Director and Thomas Cashman, Sr.; Rehabilitation Specialist for the \$400,000 CD Grant that Epping Received, were present and would answer questions.

Article	3	Passed
Article	4	This article to be taken up later -- passed.
Article	5	Passed
Article	6	Passed
Article	7	Passed
Article	8	Defeated
Article	9	Passed
Article	10	Defeated
Article	11	Passed (by hand vote)
Article	12	Passed
Article	13	Defeated
Article	14	Tabled
Article	15	Passed
Article	16	Passed
Article	17	Passed
Article	18	Passed
Article	19	Passed (a ballot vote taken)
Article	20	Defeated
Article	21	Passed
Article	22	Passed
Article	23	Passed
Article	24	Passed
Article	25	Passed
Article	26	Passed
Article	27	Passed
Article	28	Passed
Article	29	Passed
Article	30	Passed
Article	31	Passed
Article	32	Passed
Article	33	Passed
Article	34	Passed
Article	4	Passed - TOTAL BUDGET- <u>\$1,285,481.00</u>

The motion was made to close the meeting. Voted on and passed at 9:15 p.m.

Respectfully submitted
Beatrice G. Marcotte
Town Clerk

SCHEDULE OF TOWN PROPERTY

<u>DESCRIPTION</u>	<u>ESTIMATED VALUES *</u>
	\$
Town Hall; Land & Buildings	119,950
Furniture & Equipment	18,000
Library; Land & Building	65,700
Furniture & Equipment	16,000
Police Department; Equipment	28,000
Fire Department; Lands & Buildings	76,000
Equipment	130,000
Highway Department; Land & Building	3,000
Equipment	13,000
Parks, Commons & Playgrounds	50,000
Water Supply Facilities	50,000
Sewer Facilities	1,025,500
Schools; Lands & Buildings	1,500,000
Equipment	300,000
Waste Disposal Facilities	26,850
Parker Schofield Forest	12,850
Greenbelt Agerage	4,000
All Lands & Buildings acquired through Tax Collector's Deeds:	11,480
1. \$ 2,750	
2. 2,900	
3. 5,750	
4. 80	
	\$ 3,450,330

*Based on 53% Ratio

REPORT OF EPPING BUDGET COMMITTEE

The Committee has tried to balance the wants and needs of the Town with its ability to pay. It is not that the Committee is for or against any group but that we choose to disagree with certain appropriations and not recommend them.

That money is not spent wisely or effectively is beyond our control. For once the budgets are approved at the annual meetings, the money can be spent as chosen by the respective boards. It is necessary to remember that no amount of money can compensate for poor management and that increased funding does not guarantee better quality services, just more costly ones. Again in 1985, we shall review the budgets, giving each the consideration it deserves.

Joseph M. Foley
Chairman
Epping Budget Committee

SUMMARY INVENTORY OF VALUATION

Value of Land under Current Use....\$	87,710	
Value of All Other Improved & Unimproved Land	12,704.873	
Total Value of All Land		\$ 12,792,583
Total Value of Buildings		27,551,722
Public Utilities		<u>943,200</u>
TOTAL VALUATION BEFORE EXEMPTIONS ALLOWED:		\$ 41,287,505
Blind Exemptions (2)	-	10,440
Elderly Exemptions (141)	-	1,473,000
NET VALUATION ON WHICH THE TAX RATE IS COMPUTED		\$ 39,804,065
.....	

ELDERLY EXEMPTION COUNT

113 Persons at \$10,000
23 Persons at \$15,000
5 Persons at \$20,000

CURRENT USE REPORT

Total Number of Individual Property Owners in Current Use.....111
Total Number of Acres Taken Out of Current Use During Year.....1
Total Number of Acres Exempted Under Current Use.....\$10,658.69

<u>CATAGORY</u>	<u>No. OF OWNERS</u>	<u>No. OF ACRES</u>
FARM LAND	43	200.2
FOREST LAND	50	3,072
WILD LAND	63	2,870
RECREATION LAND	25	1,198
WETLAND	24	483.7

STATEMENT OF APPROPRIATIONS

GENERAL GOVERNMENT

\$

Town Officers Salaries	6,750
Town Officers Expenses	48,000
Election & Registration Expenses	2,500
General Government Buildings	8,450
Reappraisal of Property	3,800
Planning & Zoning	1,300
Legal Expenses	15,000
Advertising & Regional Association	2,550
Town Reports	2,100

PUBLIC SAFETY

Police Department	79,000
Fire Department	33,000
Civil Defense	50
Fire Escape (Art.22)	30,000
Forest Fires	250
Ambulance	5,000
Police Cruiser (Art.15)	10,600

HIGHWAYS, STREETS BRIDGES

Town Maintenance	95,689
Street Lighting	11,500
Delaney Road Project (Art.17)	15,000
Bridge Sand-blasting, (Art.18)	2,500
Guardrails, (Art.23)	10,000

SANITATION

Solid Waste Disposal	30,040
Garbage Removal	11,583
Salary Adjustment (Art.26)	208
Land Fill	3,500
Equip. Approp. (Art.25)	5,450

HEALTH

Health Department	250
Animal Control	1,500
Vital Statistics	100
Task Force (Art.34)	500
Newmarket Health Center (Art.32)	1,650
Visiting Nurse Assoc. (Art.30)	3,910
Big Brother/Big Sister (Art.33)	2,500
Mediation (Art.20)	500
Community Action Program (Art.29)	4,141
Seacoast Counseling (Art.27)	2,000
Child & Family Ser. (Art.31)	2,039

WELFARE

General Assistance	2,000
Old Age Assistance	12,400

CULTURE AND RECREATION

Library	10,250
Parks & Recreation	5,000
Patriotic Purposes	2,000
Conservation Commission	500

DEBT SERVICE

Principal of Long-Term Bonds & Notes	39,000
Interest Expense-Long-Term Bonds & Notes	8,250
Interest Expense-Tax Anticipation Notes	28,000

CAPITAL OUTLAY

Wastewater Treatment Project (Art.19)	650,000
Radar Unit(Art.21)	1,028

MISCELLANEOUS

Municipal Water Department	25,150
Municipal Sewer Department	24,500
Insurance	21,000
Motor Vehicles Fees	3,500
Fire Department Roof Repairs(Art.2 Special Meeting)	3,000
Land Acquisition(Art.3-Special Meeting)	12,000

TOTAL APPROPRIATIONS \$ 1,300,488

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SOURCES OF REVENUE

TAXES

Resident Taxes	23,970
National Bank Stock Taxes	5
Yield Taxes	3,500
Interest and Penalties	15,000

INTERGOVERNMENTAL REVENUES-STATE

Shared Revenue-Block Grant	52,332
Highway Block Grant	47,185
Railroad Tax	1,353
State Aid Water Pollution Project	12,158
Fuel Refund	300
TRA	2,174

LICENSES AND PERMITS

Motor Vehicle Permit Fees	100,000
Dog Licenses	1,000
Business Licenses, Permits and Filing Fees	500
Fines	4,506

CHARGES FOR SERVICES

Income From Departments	30,000
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MISCELLANEOUS REVENUES

Interest on Deposits	35,000
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OTHER FINANCING SOURCES

Proceeds of Bonds and Long-Term Notes	650,000
Income from Water & Sewer Departments	55,000
Revenue Sharing Fund	34,000

TOTAL REVENUES AND CREDITS \$1,067,983

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TAX RATE COMPUTATION

Total Town Appropriations	+ 1,300,488
Total Revenues and Credits	- 1,067,983
Net Town Appropriations	= 232,505
Net School Tax Assessments	+ 1,710,237
County Tax Assessment	+ 95,805
Total of Town, School and County	= 2,038,547
DEDUCT Total Bus. Profits Tax	- 98,376
ADD War Service Credits	+ 18,700
ADD Overlay	+ 40,089
PROPERTY TAXES TO BE RAISED	= 1,998,960

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TAX RATE BREAKDOWN

TOWN	6.74
SCHOOL	41.19
COUNTY	2.29

1984 RATE 50.22

.....

WAR SERVICE TAX CREDITS

Unlimited	1	Exempt
\$700	5	3,500
\$50	304	15,200
TOTAL NUMBER & AMOUNT	310	\$ 18,700

DETAILED STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES

Selectmen.....	\$ 3,200.00
Treasurer.....	937.50
Tax Collector.....	1,000.00
Town Clerk.....	1,000.00
Welfare Officer.....	400.00
Trustees of Trust Fund.....	150.00

TOWN OFFICERS' EXPENSES

Salaries: Staff.....	\$ 33,202.92
Dues & Fees.....	4,361.78
Postage.....	2,738.02
Supplies.....	790.72
Services.....	3,400.82
Audit.....	4,559.30
Benefits.....	4,488.82
Misc.....	1,743.75

MUNICIPAL BUILDING

Fuel.....	\$ 2,594.12
Electricity.....	2,333.33
Telephone.....	1,786.54
Janitorial Services.....	865.75
Repairs.....	300.43
Equipment.....	1,925.65
Services.....	614.00
Supplies.....	888.47
Watson Academy.(Reimb).....	14,137.34

HUMAN SERVICES

Health Officer's Salary.....	\$ 225.00
Exeter Area Visiting Nurse Assoc.....	3,910.00
Newmarket Health Center.....	1,650.00
Seacoast Regional Mental Health Center.....	2,000.00
Rockingham Community Action Program.....	4,141.00
Task Force.....	500.00
Mediation.....	500.00
Child & Family Services.....	2,039.00
Big Brother/Big Sister Program.....	2,500.00

ELECTION AND REGISTRATION

Moderator.....	\$ 180.00
Supervisors.....	1,041.00
Ballot Clerks.....	560.00
Meals.....	360.00
Services.....	464.00
Printing.....	485.44
Misc.....	68.00

DISCOUNTS, REFUNDS & ABATEMENTS

Property Taxes.....	\$ 15,327.13
Refunds.....	3,384.36
Motor Vehicle Refunds.....	147.80

PUBLIC ASSISTANCE

Rent.....	1,225.50
Food.....	299.00
Heat.....	217.80
Electricity.....	427.00
Medical.....	190.88

REFUSE DISPOSAL

Lamprey Regional.....	\$ 38,444.98
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TOWN DUMP

Labor.....	6,246.00
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RESOURCE RECOVERY CENTER

Labor.....	\$ 4,252.25
Equipment.....	7,174.00
Electricity.....	613.03
Services.....	1,828.25
Supplies.....	376.91
Misc.....	575.00

TAXES BOUGHT BY TOWN

Tax Collector.....	\$231,138.13
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CIVIL DEFENSE

Salary/Director.....	\$ 25.00
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PLANNING ASSOCIATION

Rockingham Regional Planning Association.....	\$ 2,550.10
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FIRE DEPARTMENT

Emergency Phone System.....	\$ 2,260.49
Business Phone.....	693.87
Electricity.....	1,716.14
Fuel & L.P.Gas.....	3,996.41
Truck Repairs.....	4,897.43
Equipment Repairs.....	1,191.55
Vehicle Maintenance.....	3,693.43
Service Contracts.....	886.75
New Equipment.....	1,924.93

FIRE DEPARTMENT continued....

Training.....	\$ 946.03
Office Supplies.....	293.77
Due ,Sub.Schools.....	555.50
Salaries.....	1,400.00
Building Maintenance.....	2,220.84
Osygen.....	806.50
Medical Supplies.....	751.97
Race Track Service (Reimb.).....	4,257.00
Misc.....	34.11

POLICE DEPARTMENT

Vehicle Maintenance.....	\$ 8,268.22
Telephone.....	913.97
Supplies.....	1,915.70
Salaries (Full Time).....	26,765.82
Salaries (Part time).....	23,607.52
Benefits.....	4,360.31
Race Tracks (Reimb.).....	14,231.30

LEGAL EXPENSES

Attorney Peter J. Loughlin.....	\$ 22,793.29
Attorney G. Wells Anderson.....	7,917.40
Attorney John W. Barto.....	6,143.29
Attorney Ronald L. Snow.....	5,837.45

PLANNING BOARD

Legal Notices.....	\$ 454.55
Supplies.....	83.35
Services.....	328.66
Perc Tests.....	955.00
Postage.....	231.34
Misc.....	186.45

CONSERVATION COMMISSION

1984 Appropriation.....	\$ 303.95
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HIGHWAY MAINTENANCE

Equipment & Labor.....	\$ 53,729.29
Labor.....	8,970.75
Salt.....	2,403.91
Materials.....	34,826.01

GENERAL EXPENSES OF HIGHWAY DEPARTMENT

Electricity.....	\$ 247.20
Supplies.....	2,517.90
Equipment.....	792.88
Services.....	281.00

RECREATION

Baseball Teams.....	\$ 1,200.00
Equipment& Supplies.....	509.90
Trips.....	945.00
Transportation.....	2,026.00
Salaries.....	2,925.00

INSURANCE

NHMA - Unemployment Compensation.....	\$ 722.22
NHMA - Workers' Compensation.....	10,271.00
Davis & Towle Agency.....	12,659.00
Public Officials' Liability.....	1,294.00

MUNICIPAL WATER DEPARTMENT

Electricity.....	\$ 3,707.11
Fuel.....	755.98
Supplies.....	6,029.89
Services.....	9,226.53
Equipment.....	4,332.21
Reimbursements.....	491.53

MUNICIPAL SEWER DEPARTMENT

1984 Appropriation.....	\$ 23,688.97
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TOWN REPORTS

Printing.....	\$ 1,830.00
Postage.....	197.55

ANIMAL CONTROL

Supplies.....	\$ 162.78
Services.....	127.00
State of New Hampshire.....	132.50
Labor	160.00
Equipment & Repairs.....	324.25

VITAL STATISTICS

Town Clerk.....	\$ 63.00
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OLD AGE ASSISTANCE

State of New Hampshire.....	\$ 14,470.99
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PUBLIC LIBRARY

Harvey Mitchell Memorial Library Appropriation.....	\$ 10,250.00
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AUTO REGISTRATIONS

Town Clerk.....\$ 7,575.00

STREET LIGHTING

Public Service Company of New Hampshire.....\$ 13,811.40

CAPITAL OUTLAY

Police Radar..(Art.21).....\$ 1,028.00
Fire Escape (Art.22)..... 18,885.79
Guardrails (Art.23)..... 10,000.00
Memorial Day (Art.23)..... 1,000.00
Delaney Road Project (Art.17)..... 10,710.84

EPHING SCHOOL DISTRICT

1983 - 1984 School Year Portion.....\$935,219.95
1984 - 1985 School Year Portion..... 790,000.00

LONG TERM INDEBTEDNESS

First National Bank of Boston.....\$ 20,000.00
(Sewer Note)
FHA..... 6,000.00
(Sewer Note)
Indian Head Bank & Trust..... 13,000.00
(Fire Truck Note)

TEMPORARY LOANS

Indian Head Bank & Trust.....\$500,000.00
(Tax Anticipation Loan)

INTEREST

Long Term.....\$ 6,707.84
Short Term..... 22,691.50

COUNTY TAX

Rockingham County Treasurer.....\$ 95,805.00

FINANCIAL STATEMENTS
OF
TOWN OF EPPING
As of December 31, 1984

DENNETT & DENNETT

CERTIFIED PUBLIC ACCOUNTANTS

86 HIGH STREET

P.O. BOX 850

HAMPTON, NEW HAMPSHIRE 03842

Management Letter

Town of Epping, New Hampshire

926-6321

AREA CODE 603

WILSON P. DENNETT, CPA
ROBERT B. DENNETT, CPA

BOARD OF SELECTMEN
Town of Epping
Epping, New Hampshire

February 12, 1985

Gentlemen:

We have examined the financial statements of Epping, New Hampshire, for the year ended December 31, 1984 and have issued our report on them dated February 12, 1985. As part of our examination, we made a study and evaluation of the system of internal accounting control of the Town of Epping, New Hampshire, to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards and the standards for financial compliance audits contained in the U.S. General Accounting Office Standards for Audit of Governmental Organizations, Programs, Activities and Functions. For the purpose of this report, we have classified the significant internal accounting controls in the following categories:

1. Cycles of the Town of Epping's activity
 - Treasury or Financing
 - Revenue Receipts
 - Purchase Disbursements
 - External Financial Reporting
2. Financial Statement Captions
 - Receivables
 - Payables and Accrued Liabilities
 - Debt
 - Fund Balance
 - Inventory
 - Land, Buildings and Equipment
3. Accounting Applications
 - Receivables
 - Billing
 - Cash Receipts
 - Purchasing and Receiving
 - Accounts Payable
 - Cash Disbursements
 - Payroll
 - General Ledger

Our study included all of the control categories listed above except that we did not evaluate the accounting controls over Inventory or Land, Buildings and Equipment because the Town of Epping has not maintained a record of its general fixed assets and does not conform to generally accepted accounting principles in this category. The purpose of our study and evaluation was to determine

the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Town of Epping's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole or on any of the categories of controls identified above.

The management of the Town of Epping is responsible for establishing and maintaining a system of internal accounting control. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, the projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.


Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Town of Epping, New Hampshire, taken as a whole or any of the categories of controls identified in the first paragraph. However, our study and evaluation disclosed no condition that we believe to be a material weakness.

This report is intended solely for the use of management and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Board of Selectmen of the Town of Epping, is a matter of public record.

As a result of the study and evaluation of the internal accounting controls of the Town of Epping, and in an effort to be of assistance to the Town, we are submitting for consideration a number of comments and recommendations. These comments and recommendations are intended to improve operations and should not be regarded as reflecting upon the integrity or capability of any Town Employees.

We would be pleased to discuss further our comments and recommendations with you.

Very truly yours,



DENNETT & DENNETT
Certified Public Accountants

COMMENTS AND RECOMMENDATIONS

Comment:

The Town of Epping exceeded its appropriations by \$56,496. Town officials should exercise caution so that this condition will not occur again.

Recommendation:

N.H. RSA 32:10

In towns adopting the provisions of this chapter: No board of selectmen, school board, commissioners of a village district wholly within the town, or other expending agency shall pay or agree to pay any money or incur any liability involving the expenditure of money for any purpose for which an appropriation has not been made, except for the purpose of paying judgments rendered against the town or school district, or said village district. Provided however that in cases arising during the year following the annual meeting where changes occur which make it unnecessary to use the amount appropriated for a specific purpose, an unexpended balance may be transferred by the board of selectmen or the school board, or the village commissioners of such village district from one appropriation to another provided the total amount expended for all purposes does not exceed the total amount appropriated at the town, school, or village district meetings for all purposes.

N.H. RSA 32:10A appears to provide relief:

When an unusual circumstance arises during the year which makes it necessary to expend money in excess of an appropriation which may result in an over expenditure of the total amount appropriated, for all purposes, at the meeting or when no appropriation has been made, the selectmen or village district commissioners upon application to the Commissioner of Revenue Administration and the school board upon application to the state board of education, may be given authority to make such expenditure. Such application shall be made prior to the making of such expenditure provided however that the Commissioner of Revenue Administration or the board of education may accept and approve an application after an expenditure if caused by a sudden or unexpected emergency. No such authority shall be granted until a majority of the budget committee has approved the application in writing.

Comment:

An expanded population has resulted in increased town services, creating a heavy workload for the Town staff and officials.

Recommendation:

We recommend implementation of a computer with applicable departmental software and employment of a skilled operator. All major departments of the Town of Epping should be placed "on-line" as expeditiously as possible to facilitate and improve the Town's annual financial reporting.

Comment:

The 1984 Resident Tax Warrant contained many inaccuracies attributed to double assessments, incorrect spellings, and persons relocating from the area. The Warrant was overstated and requires many abatements.

Recommendation:

The lists of Resident Taxes covering the years 1982-84, submitted to the Board of Selectmen by separate letters, should be abated. Names placed on the 1985 Resident Tax Warrant should be carefully checked before submitting the list to the computer service for printing.

Comment:

While completing the 1984 audit of the Town of Epping, many loose pages of "Added Taxes" complicated the Auditor's work.

Recommendation:

All pages of "Added Taxes" should be securely attached to the Warrant to avoid loss of records and to facilitate accurate totals.

TOWN OF EPPING
General Purpose Financial Statements
For Year Ended December 31, 1984

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TOWN OF EPPING
General Purpose Financial Statements
For Year Ended December 31, 1984

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926-6321
AREA CODE 603

Board of Selectmen
TOWN OF EPPING
Epping, New Hampshire 03042

We have examined the Combined Financial Statements of the Town of Epping, New Hampshire as of and for the year ended December 31, 1984, as listed in the Table of Contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 1, the Combined Financial Statements referred to above do not include Financial Statements of the General Fixed Assets-Account Group, which should be included to conform with generally accepted accounting principles.

In our opinion, except for the omission of the Financial Statements described above results in an incomplete presentation, as explained in the preceding paragraph, the Combined Financial Statements referred to above present fairly the financial position of the Town of Epping, New Hampshire at December 1984, and the results of its operations and the Changes in Financial Position of its Proprietary Fund Types and Similar Trust Funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the Combined Financial Statements taken as a whole. The Combining, Individual Fund and Account Group Financial Statements and Schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the Combined Financial Statements of the Town of Epping, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the Combined Financial Statements and, in our opinion, is fairly stated in all material respects in relation to the Combined Financial Statements taken as whole.

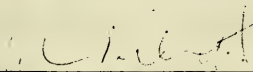

Dennett & Dennett
Certified Public Accountants
February 12, 1985

EXHIBIT A
TOWN OF EPPING
Combined Balance Sheet - All Fund Types and Account Groups
For Year Ended December 31, 1984

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>ASSETS</u>			
Cash	\$ 657,757	\$ 3,800	\$ 276
Investments at Cost			
Taxes Receivable (Notes 1F & 1I)	824,563		
Accounts Receivable	16,404		
Due From Other Governments		8,242	
Restricted Assets - Cash	1,696		
Fixed Assets (Net of Accumulated Depreciation) (Notes 1C & 2B)			
Amount to be Provided for Retirement of General Long-Term Debt			
TOTAL ASSETS	<u>\$1,500,420</u>	<u>\$ 12,042</u>	<u>\$ 276</u>
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	1,275		
Due Community Development Grant	3,248		
Payable to Restricted Assets - Deposits	1,696		
Contingent Liability (Note 7)			
School District Tax Payable	920,237		
General Obligation Bonds & Notes Outstanding			
TOTAL LIABILITIES	<u>926,456</u>		
<u>Fund Equity</u>			
Contributed Capital			
Retained Earnings			
<u>Fund Balances:</u>			
Reserved for Endowments			
Unreserved:			
Designated for Subsequent Years Expenditures (Note 1E & 2B)	13,748		
Undesignated	560,216	12,042	276
TOTAL FUND EQUITY	<u>573,964</u>	<u>12,042</u>	<u>276</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,500,420</u>	<u>\$ 12,042</u>	<u>\$ 276</u>

See Notes to Financial Statements.

<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types Trust and Agency</u>	<u>Account Group General Long-Term Debt</u>	<u>Totals (Memorandum Only) December 31, 1984</u>
Enterprise			
\$ 12,715	\$ 44,220 9,998	\$	\$ 718,768 9,998 824,563 30,663 8,242 1,696
14,259			
841,915			841,915
		133,000	133,000
<u>\$ 868,889</u>	<u>\$ 54,218</u>	<u>\$ 133,000</u>	<u>\$ 2,568,845</u>
			1,275 3,248 1,696
		133,000	920,237 133,000
		133,000	1,059,456
555,395 313,494			555,395 313,494
	39,982		39,982
	14,236		13,748 586,770
868,889	54,218		1,509,389
<u>\$ 868,889</u>	<u>\$ 54,218</u>	<u>\$ 133,000</u>	<u>\$ 2,568,845</u>

EXHIBIT B
TOWN OF EPPING
Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Year Ended December 31, 1984

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>Revenues</u>			
Taxes	\$2,046,920	\$	\$
Licenses and Permits	162,469		
Intergovernmental Revenue	215,435	33,535	
Charges for Services	63,966		
Miscellaneous Revenues	95,784	1,265	
TOTAL REVENUES	2,584,574	34,800	
<u>Expenditures</u>			
General Government	204,616		
Public Safety	120,094		
Highway and Streets	149,308		
Sanitation	59,509		
Health	18,677		
Welfare	16,831		
Culture and Recreation	9,386	16,510	
Capital Outlay	46,843		18,582
Debt Service			
Principal Retirement	13,000		
Interest and Fiscal Charges	24,542		
Transfer to Other Governments	1,729,673		
TOTAL EXPENDITURES	2,392,479	16,510	18,582
<u>Excess of Revenues Over(Under)</u>			
<u>Expenditures</u>	192,095	18,290	(18,582)
<u>Other Financial Sources (Uses)</u>			
Operating Transfers In	69,069	13,004	17,092
Operating Transfers Out	84,214	33,100	
TOTAL OTHER FINANCIAL SOURCES (USES)	(15,145)	(20,096)	17,092
<u>Excess of Revenues and Other Sources</u>			
<u>Over (Under) Expenditures and Other Uses</u>	176,950	(1,806)	(1,490)
<u>Fund Balance at Beginning of Year</u>	397,014	13,848	1,766
<u>Fund Balance at End of Year</u>	\$ 573,964	\$ 12,042	\$ 276

See Notes to Financial Statements.

Totals
Memorandum Only
 Year Ended
December 31, 1984

\$	2,046,920
	162,469
	248,970
	63,966
	<u>97,049</u>

2,619,374

204,616
 120,094
 149,308
 59,509
 18,677
 16,831
 25,896
 65,425

13,000
 24,542
1,729,673

2,427,571

191,803

99,165
117,314

(18,149)

173,654

412,628

\$ 586,282

EXHIBIT C
TOWN OF EPPING
Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
General and Special Revenue Fund Types
For Year Ended December 31, 1984

	- - - - - General Fund - - - - -		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$2,022,735	\$2,046,920	\$ 24,185
Licenses	101,500	162,469	60,969
Intergovernmental Revenues	201,720	215,435	13,715
Charges for Services	57,500	63,966	6,466
Miscellaneous Revenues	39,506	95,784	56,278
Total Revenues	2,422,961	2,584,574	161,613
<u>Expenditures</u>			
General Government	181,217	204,616	(23,399)
Public Safety	112,300	120,094	(7,794)
Highway and Streets	134,689	149,308	(14,619)
Sanitation	50,781	59,509	(8,728)
Health	19,090	18,677	413
Welfare	14,400	16,831	(2,431)
Culture and Recreation	7,000	9,386	(2,386)
Capital Outlay	60,600	46,843	13,757
Debt Service			
Principal Retirement	13,000	13,000	
Interest and Fiscal Charges	29,850	24,542	5,308
Transfers to Other Governments	1,806,042	1,729,673	76,369
Total Expenditures	2,428,969	2,392,479	36,490
Excess of Revenues Over (Under)			
Expenditures	(6,008)	192,095	198,103
<u>Other Financial Sources (Uses)</u>			
Operating Transfers In	73,658	69,069	4,589
Operating Transfers Out	81,345	84,214	(2,869)
Total Other Financial Sources (Uses)	(7,687)	(15,145)	(7,458)
<u>Excess of Revenues and Other Sources Over</u>			
<u>(Under) Expenditures and Other Uses</u>	(13,695)	176,950	190,645
<u>Fund Balances at Beginning of Year</u>	397,014	397,014	
<u>Fund Balances at End of Year</u>	\$ 383,319	\$ 573,964	\$ 190,645

See Notes To Financial Statements.

----- Special Revenue Fund -----			Totals ----- Memorandum Only -----		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$2,022,735	\$2,046,920	\$ 24,185
34,000	33,535	(465)	101,500	162,469	60,969
	1,265	1,265	235,720	248,970	13,250
			57,500	63,966	6,466
			39,506	97,049	57,543
34,000	34,800	800	2,456,961	2,619,374	162,413
			181,217	204,616	(23,399)
			112,300	120,094	(7,794)
			134,689	149,308	(14,619)
			50,781	59,509	(8,728)
			19,090	18,677	413
11,200	16,510	(5,310)	14,400	16,831	(2,431)
			18,200	25,896	(7,696)
			60,600	46,843	13,757
			13,000	13,000	
			29,850	24,542	5,308
			1,806,042	1,729,673	76,369
11,200	16,510	(5,310)	2,440,169	2,408,989	31,180
22,800	18,290	(4,510)	16,792	210,385	193,593
11,200	13,004	1,804	84,858	82,073	2,785
34,000	33,100	900	115,345	117,314	(1,969)
(22,800)	(20,096)	2,704	(30,487)	(35,241)	(4,754)
	(1,806)	(1,806)	(13,695)	175,144	188,839
13,848	13,848		410,862	410,862	
\$ 13,848	\$ 12,042	\$ (1,806)	\$ 397,167	\$ 586,066	\$ 188,839

EXHIBIT D
TOWN OF EPPING
Combined Statement of Revenues, Expenses and
Changes in Retained Earnings/Fund Balances - All Proprietary Fund Types
and Similar Trust Funds
For Year Ended December 31, 1984

	Proprietary Fund Type	Fiduciary Fund Type	Totals
	Enterprise	Non-Expendable Trust	(Memorandum Only) December 31, 1984
<u>Operating Revenues</u>			
Charges for Services	\$ 33,177	\$	\$ 33,177
Interest	996	6,407	7,403
<u>TOTAL OPERATING REVENUES</u>	<u>34,173</u>	<u>6,407</u>	<u>40,580</u>
<u>Operating Expenses</u>			
Personal Services	11,112		11,112
Contractual Services	4,965		4,965
Supplies	7,734	4,229	11,963
Depreciation	23,923		23,923
<u>TOTAL OPERATING EXPENSES</u>	<u>47,734</u>	<u>4,229</u>	<u>51,963</u>
<u>Operating Income or (Loss)</u>	<u>(13,561)</u>	<u>2,178</u>	<u>(11,383)</u>
<u>Non-Operating Revenues (Expenses)</u>			
State Aid Water Pollution			
Projects	12,158		12,158
Interest and Fiscal Charges	(32,407)		(32,407)
Paid by Appropriation	20,249		20,249
Transferred to Waste Water			
Treatment Facility	(17,092)		(17,092)
New Trust Fund Created	---	---	---
<u>TOTAL NON-OPERATING REVENUES</u>	<u>(17,092)</u>		<u>(17,092)</u>
<u>Net Income or (Loss)</u>	<u>(30,653)</u>	<u>2,178</u>	<u>(28,475)</u>
<u>Retained Earnings/Fund Balances-</u>			
<u>January 1, 1984</u>	<u>899,542</u>	<u>52,040</u>	<u>951,582</u>
<u>Retained Earnings/Fund Balances-</u>			
<u>December 31, 1984</u>	<u>\$ 868,889</u>	<u>\$ (1) 54,218</u>	<u>\$ 923,107</u>
	(1) Reserved for Endowments	\$39,982	
	Undesignated	14,236	
	TOTAL	<u>\$54,218</u>	

See Notes To Financial Statements.

EXHIBIT E
TOWN OF EPPING
Combined Statement of Changes in
Financial Position - All Proprietary Fund Types
and Similar Trust Funds
For Year Ended December 31, 1984

	Proprietary Fund Type Sewer Enterprise	Fiduciary Fund Type Non-Expendable Trust	Totals (Memorandum Only) December 31, 1984
<u>Sources of Working Capital</u>			
<u>Operations</u>			
Net Income or (Loss)	\$ (13,561)	\$ 2,178	\$ (11,383)
Add Back Items Not Requiring Working Capital-Depreciation	23,923		23,923
<u>Working Capital Provided By</u>			
Operations	10,362	2,178	12,540
<u>Other</u>			
None			
TOTAL SOURCES OF WORKING CAPITAL	10,362	2,178	12,540
<u>Uses of Working Capital</u>			
Transferred to Waste Treatment Facility	17,092		17,092
NET INCREASE (DECREASE) IN WORKING CAPITAL	\$ (6,730)	\$ 2,178	\$ (4,552)
<u>Elements of Net Increase (Decrease)</u>			
<u>In Working Capital</u>			
Cash	\$ (12,298)	\$ 2,178	\$ (10,120)
Accounts Receivable	5,568		5,568
NET INCREASE (DECREASE) IN WORKING CAPITAL	\$ (6,730)	\$ 2,178	\$ (4,552)

See Notes To Financial Statements.

TOWN OF EPPING

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Epping conform to generally accepted accounting principles for local governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

A. Basis of Accounting

The accrual basis is used for all fiduciary (and proprietary) funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

1. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
2. Prepaid expenses are not normally recorded.

B. General Fixed Assets

The Town of Epping has not maintained a record of its general fixed assets and therefore does not conform to generally accepted accounting policies in this respect.

C. Property, Plant and Equipment

Fixed assets in the proprietary funds are stated at cost, less accumulated depreciation. Interest during construction is not capitalized. The following is a summary of the Sewer Project:

<u>Year Capitalized</u>	<u>Cost</u>	<u>Life</u>	<u>Percentage</u>	<u>Depreciation</u>
Prior to 1983				
Mains, Etc	\$	50 Yrs.	2%	\$ 274,104
Equipment		10 Yrs.	10%	12,970
TOTAL COSTS	\$1,152,912			
1984				
Mains, Etc.				22,842
Equipment				<u>1,081</u>
TOTAL DEPRECIATION TO DATE				<u>\$ 310,997</u>
Total Costs to Date		\$1,152,912		
Less: Depreciation to Date		<u>310,997</u>		
Net of Depreciation		<u>\$ 841,915</u>		

D. Investments

Investments are stated at cost.

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

E. Continuing Appropriations

Appropriations for certain projects and specific items not fully expended at year-end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year-end, continuing appropriations are reported as a component of fund balance. As of December 31, 1983, the following were continuing appropriations:

Bridge Sand Blasting	\$ 2,500
Fire Escape	10,952
Conservation Commission	296
	<u>\$13,748</u>

F. Taxes Collected for Others

The Town collects taxes for the Epping School District and Rockingham County, which are remitted to them as required by law.

G. Inter-Fund Transactions

During the course of normal operations, the Town has numerous transactions between funds including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying Governmental and Fiduciary Funds Financial Statements reflect such transactions.

Proprietary funds record operating subsidies as other income, whereas the Governmental Fund paying the subsidy records it as a transfer.

H. Other General Accounting Policies

1. Retirement System

The police are covered under the State of New Hampshire Retirement System. Contributions are deducted at rates according to employment compensation. The Town's contribution for normal cost of the plan is based upon an actuarial valuation of the entire State plan and has been set at various rates of the employee's annual compensation. Since the actuarial valuation is performed on the entire State plan, the amount, if any, of the excess of vested benefits over pension fund assets for the Town of Epping is not available. The Town does not have an accrued liability for past service costs. The expense for 1984 was \$3,148.87.

Employees may accumulate unused sick leave. Vacation is granted in varying amounts based on length of service. The Town's policy is to recognize cost of sick and vacation leave only at the time payments are made.

The Town voted to give retirement benefits to the office employees. The total expense for 1984 was \$2,706.70.

I. Property Taxes

Annually the Town establishes an amount for abatements, discounts and refunds of property and resident tax revenues known as overlay. All abatements, discounts and refunds are charged to overlay. Overlay is included under the classification of general government in the Financial Statements.

As prescribed by law, the Tax Collector sells at tax sale, all uncollected property taxes in the following year after taxes are due, where applicable. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If the property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

2. PURPOSE OF FUNDS AND ACCOUNT GROUPS

The Town reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the Town and the service provided. Individual funds and account groups summarized in the accompanying Financial Statements are classified as follows:

A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - Used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Special Revenue Funds - Used to account for specific restricted revenues and expenditures for various purposes. Receipts and expenditures of each fund are governed by the terms of contractual agreements, statutes or local law.

Capital Project Funds - These funds are used to account for resources designated to construct or acquire fixed assets. Such resources are derived principally from proceeds of general obligation bonds, notes, federal or state grants.

B. Proprietary Funds

Enterprise Funds - These funds are used for operations of entities that provide services on user charge, or other basis, to the general public. Retained earnings in the Sewer Account were restated January 1, 1981 to conform to generally accepted accounting principles.

C. Fiduciary Funds

Trust and Agency Funds - These funds are used to account for assets held by the Town in a fiduciary capacity for various purposes including cemetery operations and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes or local law.

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

D. General Long-Term Debt Account Group

This group is used to account for the outstanding principal balances of general obligation bonds or notes.

3. BUDGET

The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State statutes require balanced budgets but provide for the use of the beginning fund balance as estimated revenue. In 1983 the beginning fund balance was applied as follows:

Engineering Study - Water	\$13,245
Conservation Commission	450
	<u>\$13,695</u>

4. LONG-TERM DEBT

The annual requirements to amortize all debt outstanding as of December 31, 1984 including interest payments of \$202,323, are as follows:

Year Ended December 31	General Obligation	Special Assessment	Total
<u>1984</u>			
1985	\$ 45,248		\$ 45,248
1986	30,250		30,250
1987	29,175		29,175
1988	8,100		8,100
1989	7,800		7,800
1990-1994	34,500		34,500
	<u>\$ 155,073</u>	<u>\$</u>	<u>\$155,073</u>

General obligation bonds are direct obligations of the Town for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within the Town.

5. NON-EXPENDABLE TRUST FUNDS

The principal amounts of all non-expendable funds are restricted either by law or specific terms of individual bequests, in that only income earned thereon may be expended. Principal and income balances at December 31, 1984, are noted on Schedule 12 of this report.

6. SPECIAL REVENUE FUND BALANCES

At December 31, 1984, the special revenue fund balance of \$12,042 consisted of the following:

Revenue Sharing Fund	\$ 8,308
Library Fund	485
Conservation Commission	3,249
	<u>\$12,042</u>

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

7. CONTINGENT LIABILITIES

As of December 31, 1984, there were claims and/or suits against the Town of Epping.

As stated by legal counsel, "If four of the current cases are not settled as a result of a vote at the March 1985 Town Meeting the liability of the Town could be in the neighborhood of \$450,000 with interest running at 10% from the end of 1984, with the possibility that the Town could end up with an assessment of the counsel fees incurred by the plaintiffs for actually bringing these particular claims as part of the damages."

8. COMMITMENTS AND LEASES

On August 26, 1983 the Town leased a compactor under the Atlantic Leasing Corporation Plan. Total cost of the lease is \$37,968.00 (84 payments of \$452.00). In 1984 twelve payments were made totalling \$5,424.00. Balance of payment schedule is as follows:

1985	\$ 5,424.00
1986	5,424.00
1987	5,424.00
1988	5,424.00
1989	5,424.00
1990	3,616.00
Total	<u>\$30,736.00</u>

FINANCIAL STATEMENTS
(continued)

SCHEDULE 1
TOWN OF EPPING
Statement of Estimated and Actual Revenues
For Year Ended December 31, 1984
Accrual Basis

REVENUES	Estimated	Actual	Over/Under Budget
<u>Taxes</u>			
Property	\$1,980,260	\$2,013,603	\$ 33,343
Resident	23,970	22,910	(1,060)
National Bank Stock	5	4	(1)
Yield	3,500	2,217	(1,283)
Interest and Penalties on Taxes	15,000	17,096	2,096
	<u>2,022,735</u>	<u>2,055,830</u>	<u>33,095</u>
<u>State of New Hampshire</u>			
Shared Revenues	52,332	52,332	
Jaws of Life		4,500	4,500
Highway Block Grant	47,185	47,185	
Railroad Tax	1,353	1,353	
State Aid Water Pollution Projects	12,158	12,158	
Historical Grant		20,000	20,000
Fuel Refund	300	829	529
Radar Grant		1,028	1,028
Town Road Aid	2,174	2,174	
Business Profits Tax	98,376	98,376	
	<u>213,878</u>	<u>239,935</u>	<u>26,057</u>
<u>Local Sources Except Taxes</u>			
Motor Vehicle Permit Fees	100,000	160,488	60,488
Canine Licenses and Forfeitures	1,000	1,005	5
Business Licenses, Permits and Filing Fees	500	976	476
Fines and Forfeits - Municipal Court	4,506	25	(4,481)
Income from Departments	30,000	29,512	(488)
Interest Received on Deposits	35,000	62,364	27,364
Sale of Town Property		3,535	3,535
Municipal Water Department	27,500	34,264	6,764
Municipal Sewer Department	27,500	37,845	10,345
Rent of Town Property		190	190
Insurance Adjustments		5,287	5,287
Refunds		3,073	3,073
Legal Settlement		21,500	21,500
Jaws of Life		7,453	7,453
Community Development		3,248	3,248
	<u>226,006</u>	<u>370,765</u>	<u>144,759</u>

See Notes To Financial Statements.

SCHEDULE 1 (continued)
TOWN OF EPPING
Statement of Estimated and Actual Revenues
For Year Ended December 31, 1984
Accrual Basis

	<u>Estimated</u>	<u>Actual</u>	<u>Over/Under Budget</u>
REVENUES (continued)			
<u>Interfund Transfers</u>			
Revenue Sharing Funds	\$ 34,000	\$ 33,100	\$ (900)
<u>Total Estimated Revenues</u>	<u>2,496,619</u>	<u>2,699,630</u>	<u>203,011</u>
<u>Other Financial Sources (Uses)</u>			
Operating Transfers In			
Operating Transfers Out	_____	(14,034)	(14,034)
	_____	(14,034)	(14,034)
<u>TOTAL ESTIMATED REVENUES AND USE OF FUND BALANCE</u>	<u>\$2,496,619</u>	<u>\$2,685,596</u>	<u>\$ 188,977</u>

SCHEDULE 2
TOWN OF EPPING
Statement of Appropriations and Expenditures
For Year Ended December 31, 1984
Accrual Basis

	Encumbrances from 1983	Appropriations 1984
<u>General Government</u>		
Town Officers Salaries	\$	\$ 6,750
Town Officers Expenses		48,000
Election & Registration Expenses		2,500
General Government Buildings		8,450
Reappraisal of Property		3,800
Planning and Zoning		1,300
Legal Expenses		15,000
Advertising and Regional Association		2,550
Town Reports		2,100
Overlay		40,089
Total General Government		<u>130,539</u>
<u>Public Safety</u>		
Police Department		79,000
Fire Department		33,000
Civil Defense		50
Forest Fires		250
Total Public Safety		<u>112,300</u>
<u>Highways, Streets and Bridges</u>		
Town Maintenance		95,689
Street Lighting		11,500
Delaney Road Project		15,000
Bridge Sand-Blasting		2,500
Guardrails		10,000
Total Highways, Streets and Bridges		<u>134,689</u>
<u>Sanitation</u>		
Solid Waste Disposal		30,040
Garbage Removal		11,583
Salary Adjustment		208
Landfill		3,500
Equipment		5,450
Total Sanitation		<u>50,781</u>
<u>Health</u>		
Health Department		250
Animal Control		1,500
Vital Statistics		100
Task Force		500
Newmarket Health Center		1,650
Visiting Nurse Association		3,910
Big Brother/Big Sister		2,500
Mediation		500
Community Action		4,141
Seacoast Counseling		2,000
Child & Family Services		2,039
Total Health		<u>19,090</u>

See Notes To Financial Statements.

Receipts and Reimbursements	Total Amount Available	Expenditures 1984	Over/Under Budget	Encumbered to 1985
\$	\$ 6,750	\$ 6,688	\$ (62)	\$
	48,000	56,045	8,045	
	2,500	3,158	658	
20,000	28,450	25,626	(2,824)	
	3,800	4,120	320	
	1,300	2,239	939	
	15,000	42,857	27,857	
	2,550	2,550		
	2,100	2,028	(72)	
	40,089	18,951	(21,138)	
<u>20,000</u>	<u>150,539</u>	<u>164,262</u>	<u>13,723</u>	
	79,000	84,047	5,047	
11,953	44,953	47,975	3,022	
	50	25	(25)	
	250		(250)	
<u>11,953</u>	<u>124,253</u>	<u>132,047</u>	<u>7,794</u>	
	95,689	114,786	19,097	
	11,500	13,811	2,311	
	15,000	10,711	(4,289)	
	2,500			2,500
	10,000	10,000		
<u></u>	<u>134,689</u>	<u>149,308</u>	<u>17,119</u>	<u>2,500</u>
	30,040	31,366	1,326	
	11,583	16,265	4,682	
	208	208		
	3,500	6,246	2,746	
	5,450	5,424	(26)	
<u></u>	<u>50,781</u>	<u>59,509</u>	<u>8,728</u>	
	250	163	(87)	
	1,500	1,211	(289)	
	100	63	(37)	
	500	500		
	1,650	1,650		
	3,910	3,910		
	2,500	2,500		
	500	500		
	4,141	4,141		
	2,000	2,000		
	2,039	2,039		
<u></u>	<u>19,090</u>	<u>18,677</u>	<u>(413)</u>	

SCHEDULE 2 (continued)
TOWN OF EPPING
Statement of Appropriations and Expenditures
For Year Ended December 31, 1984
Accrual Basis

	Encumbrances From 1983	Appropriations 1984
<u>Welfare</u>		
General Assistance	\$	\$ 2,000
Old Age Assistance		12,400
Total Welfare		14,400
<u>Culture and Recreation</u>		
Library		10,250
Parks and Recreation		5,000
Patriotic Purposes		2,000
Conservation Commission	450	500
Total Culture and Recreation	450	17,750
<u>Debt Service</u>		
Principal of Long-Term Bonds & Notes		39,000
Interest Expense - Long-Term Bonds & Notes		8,250
Interest Expense - Tax Anticipation Notes		28,000
Total Debt Service		75,250
<u>Capital Outlay</u>		
Fire Department Roof Repair		3,000
Land Acquisition		12,000
Fire Escape		30,000
Police Cruiser		10,600
Ambulance		5,000
Total Capital Outlay		60,600
<u>Operating Transfers Out</u>		
Waste Water Treatment	13,245	
<u>Miscellaneous</u>		
Municipal Water Department		25,150
Municipal Sewer Department		24,500
Insurance		21,000
Motor Vehicle Fees		3,500
Radar Unit		1,028
Total Miscellaneous		75,178
<u>TOTAL TOWN APPROPRIATIONS</u>	13,695	690,577
<u>Transfers To Other Governmental Divisions</u>		
County Tax		95,805
Epping School District Tax		1,710,237
Total Transfers		1,806,042
<u>TOTAL</u>	\$ 13,695	\$ 2,496,619

See Notes To Financial Statements.

<u>Receipts and Reimbursements</u>	<u>Total Amount Available</u>	<u>Expenditures 1984</u>	<u>Over/Under Budget</u>	<u>Encumbered to 1985</u>
\$	\$ 2,000	\$ 2,360	\$ 360	\$
	12,400	14,471	2,071	
	14,400	16,831	2,431	
	10,250	10,250		
	5,000	7,606	2,606	
	2,000	1,780	(220)	
	950	654		296
	18,200	20,290	2,386	296
	39,000	39,000		
	8,250	8,257	7	
	28,000	22,692	(5,308)	
	75,250	69,949	(5,301)	
	3,000	2,810	(190)	
	12,000	11,880	(120)	
	30,000	19,048		10,952
	10,600	10,600		
	5,000	2,505	(2,495)	
	60,600	46,843	(2,805)	10,952
	13,245	17,092	3,847	
	25,150	25,707	557	
	24,500	23,811	(689)	
	21,000	26,044	5,044	
	3,500	7,575	4,075	
	1,028	1,028		
	75,178	84,165	8,987	
31,953	736,225	778,973	56,496	13,748
	95,805	95,805		
	1,710,237	1,633,868	(76,369)	
	1,806,042	1,729,673	(76,369)	
\$ 31,953	\$2,542,267	\$ 2,508,646	\$ 19,873	\$ 13,748

SCHEDULE 3
TOWN OF EPPING
Summary of Warrant - Levy of 1984
For Year Ended December 31, 1984

DR

Taxes Committed to Collector

Property Taxes	\$1,991,213.00
Resident Taxes	23,970.00
National Bank Stock Taxes	3.60
Yield Taxes	<u>2,403.73</u>

\$2,017,590.33

Added Taxes

Property Taxes	12,770.64
Resident Taxes	5,420.00
Yield Taxes	<u> </u>

18,190.64

Overpayments During the Year

Property Taxes	9,012.60
Resident Taxes	
Yield Taxes	<u>97.93</u>

9,110.53

Interest Collected on Delinquent Property Taxes

1,106.84

Penalties Collected on Resident Taxes

72.00

TOTAL DEBITS

\$2,046,070.34

CR

Remittances To Treasurer

Property Taxes	\$1,455,297.11
Resident Taxes	20,840.00
National Bank Stock Taxes	3.60
Yield Taxes	2,155.32
Interest Collected	1,106.84
Penalties on Resident Taxes	<u>72.00</u>

\$1,479,474.87

Discounts Allowed

Abatements Made During Year

Property Taxes	20,214.07
Resident Taxes	
Yield Taxes	<u> </u>

20,214.07

Uncollected Taxes

Property Taxes	537,485.06
Resident Taxes	8,550.00
Yield Taxes	<u>346.34</u>

546,381.40

TOTAL CREDITS

\$2,046,070.34

See Notes To Financial Statements.

SCHEDULE 5
TOWN OF EPPING
Summary of Tax Sale Accounts
For Year Ended December 31, 1984

	<u>1983</u>	<u>1982</u>	<u>1981</u>	<u>1980</u>
<u>DR</u>				
Unredeemed Taxes				
January 1, 1984	\$	\$168,603.64	\$ 79,710.54	\$7,399.81
Tax Sale				
April 10, 1984	193,197.88			
Interest and Costs				
After Sale	<u>4,317.54</u>	<u>16,612.57</u>	<u>23,839.88</u>	<u>121.75</u>
	<u>\$197,515.42</u>	<u>\$185,216.21</u>	<u>\$103,550.42</u>	<u>\$7,521.56</u>
<u>CR</u>				
<u>Remittance to Treasurer</u>				
Redemptions	\$ 44,225.78	\$ 71,950.25	\$ 65,356.65	\$ 232.45
Interest & Costs	4,317.54	16,612.57	23,839.88	121.75
Abatements	92.21	738.30	2,179.50	390.18
Deeded to Town				
Unredeemed Taxes				
December 31, 1984	<u>148,879.89</u>	<u>95,915.09</u>	<u>12,174.39</u>	<u>6,777.18</u>
	<u>\$197,515.42</u>	<u>\$185,216.21</u>	<u>\$103,550.42</u>	<u>\$7,521.56</u>

See Notes To Financial Statements.

<u>1979</u>	<u>1977</u>	<u>1976</u>	<u>1975</u>	<u>1974</u>
\$ 370.50	\$1,344.80	\$1,488.59	\$1,965.79	\$ 22.29

<u>\$ 370.50</u>	<u>\$1,344.80</u>	<u>\$1,488.59</u>	<u>\$1,965.79</u>	<u>\$ 22.29</u>
\$	\$	\$	\$	\$

562.72	264.27
--------	--------

<u>370.50</u>	<u>1,344.80</u>	<u>925.87</u>	<u>1,701.52</u>	<u>22.29</u>
<u>\$ 370.50</u>	<u>\$1,344.80</u>	<u>\$1,488.59</u>	<u>\$1,965.79</u>	<u>\$ 22.29</u>

SCHEDULE 6
TOWN OF EPPING
General Fund
Schedule of Delinquent Taxes Receivable
For Year Ended December 31, 1984

Property Taxes Receivable

1984 Levy	\$ 537,485.06
1983 Levy	10,368.62
1982 Levy	7,391.15
1981 Levy	1,677.47
1980 Levy	2,279.03
1979 Levy	889.41
1978 Levy	77.76
1976 Levy	83.88
	<u>\$ 560,252.38</u>

Unredeemed Property Taxes

1983 Levy	\$ 148,879.89
1982 Levy	95,915.09
1981 Levy	12,174.39
1980 Levy	6,777.18
1979 Levy	370.50
1977 Levy	1,344.80
1976 Levy	925.87
1975 Levy	1,701.52
1974 Levy	22.29
	<u>\$ 268,111.53</u>

Resident Taxes Receivable

1984 Levy	\$ 8,550.00
1983 Levy	7,560.00
1982 Levy	1,620.00
	<u>\$ 17,730.00</u>

Yield Taxes Receivable

1984 Levy	\$ 346.34
1981 Levy	518.37
1980 Levy	2,304.48
1979 Levy	300.00
	<u>\$ 3,469.19</u>

Total Gross Taxes

Less: Estimated Uncollectible	\$ 849,563.10
Property Taxes	25,000.00
Double Assessments and Abatements	
To Be Made	
	<u></u>

TOTAL NET TAXES

\$ 824,563.10

See Notes To Financial Statements.

SCHEDULE 7
TOWN OF EPPING
Special Revenue Fund - Revenue Sharing
Statement of Revenues, Expenditures,
and Changes in Fund Balance
For Year Ended December 31, 1984

Sources of Financial Resources

Revenues

Entitlements	\$ 31,715.23
Interest	<u>1,819.71</u>

TOTAL REVENUES

\$ 33,534.94

Uses of Financial Resources

Expenditures

Operating and Maintenance	
Lamprey Regional Cooperative	30,040.00
Epping Fire Department	1,530.00
Epping Police Department	<u>1,530.00</u>

TOTAL EXPENDITURES

\$ 33,100.00

Net Increase in Fund Balance During Year

434.94

Fund Balance - January 1, 1984

7,872.78

Fund Balance - December 31, 1984

\$ 8,307.72

See Notes To Financial Statements.

SCHEDULE 8
 TOWN OF EPPING
 Special Revenue Fund - Harvey-Mitchell
 Memorial Library
 Statement of Revenues, Expenditures
 and Changes in Fund Balance
 For Year Ended December 31, 1984

Sources of Financial Resources

Revenues

From Operations	\$ 65.50
Town of Epping	10,250.00
Trustee of Trust Funds	2,099.55
Gifts	<u>340.15</u>

TOTAL REVENUES

\$12,755.20

Uses of Financial Resources

Expenditures

Operating Expenses	<u>15,591.89</u>
--------------------	------------------

TOTAL EXPENDITURES

15,591.89

Net Decrease In Fund Balance

(2,836.69)

Fund Balance - January 1, 1984

3,321.38

Fund Balance - December 31, 1984

\$ 484.69

See Notes To Financial Statements.

SCHEDULE 9
TOWN OF EPPING
Special Revenue Fund - Conservation Commission
Statement of Revenues, Expenditures
and Changes in Fund Balance
For Year Ended December 31, 1984

Sources of Revenues

Revenues

Town of Epping	\$ 653.95
Interest	54.78
Canoe Race	607.00
Sale of Tee Shirts	<u>198.00</u>

TOTAL REVENUES \$1,513.73

Uses of Financial Resources

Expenditures

Operational Expenses	<u>918.46</u>
----------------------	---------------

Net Increase In Fund Balance During Year 595.27

Fund Balance - January 1, 1984 2,653.61

Fund Balance - December 31, 1984 \$3,248.88

SCHEDULE 10
TOWN OF EPPING
Waste Water Treatment Facility
Statement of Revenues, Expenditures
and Changes in Fund Balance
For Year Ended December 31, 1984

Revenues

Transfers from Sewer Account	\$17,092.00
------------------------------	-------------

Expenditures

Construction	<u>18,581.35</u>
--------------	------------------

Net Decrease In Fund Balance During Year (1,489.35)

Fund Balance - January 1, 1984 1,765.84

Fund Balance - December 31, 1984 \$ 276.49

See Notes To Financial Statements.

SCHEDULE 11
TOWN OF EPPING
Report of Common Trust Fund Investments
For Year Ended December 31, 1984

	----- PRINCIPAL -----		
<u>Funds</u>	<u>Balance</u> <u>01/01/84</u>	<u>New Funds</u> <u>Created</u>	<u>Expended</u> <u>During Yr.</u>
Assistance of Worthy Poor	\$ 8,479.97	\$	\$
Support of Churches	100.00		
Support of School and Public Library	5,000.00		
Support of Public Library	11,510.61		
Care of Cemeteries	10,391.87		
Central Cemetery Fund	3,500.00		
Miriam Johnson Park	1,000.00		
	<hr/>	<hr/>	<hr/>
<u>TOTALS</u>	<u>\$39,982.45</u>	<u>\$</u>	<u>\$</u>

See Notes To Financial Statements.

----- INCOME -----				
Balance 12/31/84	Balance 01/01/84	Income During Yr.	Expended During Yr.	Balance 12/31/84
\$ 8,479.97	\$	\$ 1,270.70	\$ 1,270.70	\$
100.00	.02	14.98		15.00
5,000.00	.10	749.23	749.33	
11,510.61		1,724.83	1,724.83	
10,391.87	10,763.33	1,973.36	181.34	12,555.35
3,500.00	1,211.09	524.46	275.16	1,460.39
1,000.00	83.33	149.85	27.73	205.45
<u>\$39,982.45</u>	<u>\$12,057.87</u>	<u>\$ 6,407.41</u>	<u>\$ 4,229.09</u>	<u>\$14,236.19</u>

Principal	\$39,982.45
Income	14,236.19
TOTAL	<u>\$54,218.64</u>

SCHEDULE 12
TOWN OF EPPING
Long-Term Debt Group Accounts
Statement of Annual Maturities of Principal and Interest
For Year Ended December 31, 1984

	Sewer Bonds 3.87%	Sewer Note 5%
Original Amount	\$425,000.00	\$120,000.00
Date of Issue	August 1, 1967	March 12, 1974
Principal Payment Date	August 1	March 1
Interest Payment Date	February and August 1	March 1
Payable at	First National Bank of Boston	F.H.A.

Maturities - Fiscal Year				
<u>Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
December 31, 1985	20,000.00	2,325.00	6,000.00	3,000.00
December 31, 1986	20,000.00	1,550.00	6,000.00	2,700.00
December 31, 1987	20,000.00	775.00	6,000.00	2,400.00
December 31, 1988			6,000.00	2,100.00
December 31, 1989			6,000.00	1,800.00
December 31, 1990			6,000.00	1,500.00
December 31, 1991			6,000.00	1,200.00
December 31, 1992			6,000.00	900.00
December 31, 1993			6,000.00	600.00
December 31, 1994			6,000.00	300.00
	<u>\$ 60,000.00</u>	<u>\$ 4,650.00</u>	<u>\$60,000.00</u>	<u>\$16,500.00</u>

See Notes To Financial Statements.

Fire Truck Note
7%

\$65,000.00
September 18, 1980
December 31
December 31
Indian Head Bank
of Exeter

		TOTAL	
<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
13,000.00	923.00	39,000.00	6,248.00
		26,000.00	4,250.00
		26,000.00	3,175.00
		6,000.00	2,100.00
		6,000.00	1,800.00
		6,000.00	1,500.00
		6,000.00	1,200.00
		6,000.00	900.00
		6,000.00	600.00
		6,000.00	300.00
<u>\$13,000.00</u>	<u>\$ 923.00</u>	<u>\$133,000.00</u>	<u>\$22,073.00</u>

SCHEDULE 13
TOWN OF EPPING
Schedule of Town Officers Surety Bonds
For Year Ended December 31, 1984

	<u>Number</u>	<u>Amount</u>	<u>Term Beginning</u>
<u>Town Treasurer</u>			
Peerless Insurance Co.	S-K93626	\$63,000.00	March 13, 1984
<u>Tax Collector</u>			
Peerless Insurance Co.	S-K93626	\$63,000.00	March 13, 1984
<u>Deputy Tax Collector</u>			
Peerless Insurance Co.	S-K93626	\$63,000.00	March 13, 1984
<u>Town Clerk</u>			
Peerless Insurance Co.	S-K93626	\$12,000.00	March 13, 1984
<u>Deputy Town Clerk</u>			
Peerless Insurance Co.	S-K93626	\$12,000.00	March 13, 1984
<u>Trustees of Trust Funds</u>			
Peerless Insurance Co.	S-K93626	\$ 7,500.00	March 13, 1984
Peerless Insurance Co.	S-K93626	\$ 7,500.00	March 13, 1984
Peerless Insurance Co.	S-K93626	\$ 7,500.00	March 13, 1984

See Notes To Financial Statements.

TOWN OF EPPING
1985
WARRANT AND BUDGET

THE STATE OF NEW HAMPSHIRE

TOWN OF EPPING

TOWN WARRANT

THE POLLS WILL BE OPEN FROM 9:00 A.M. TO 8:00 P.M.

To the Inhabitants of the Town of Epping in the County of Rockingham in said State, qualified to vote in Town Affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT EPPING TOWN HALL IN SAID EPPING ON TUESDAY, THE TWELTH DAY OF MARCH, NEXT AT NINE OF THE CLOCK IN THE FORENOON, TO ACT UPON THE FOLLOWING SUBJECTS:

ARTICLE 1.

To choose all necessary Town Officers for the year ensuing.

ARTICLE 2.

To act on the reports of the Selectmen and such other town officers, boards, committees and all commissions who are required by law to make such reports.

ARTICLE 3.

To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same.

ARTICLE 4.

To see if the Town will authorize the Selectmen to borrow in anticipation of taxes.

ARTICLE 5.

To see if the Town will authorize the Selectmen to administer, sell or otherwise dispose of any real estate acquired by tax title or otherwise, by public auction and providing that if such property is to be sold at public auction, then the same shall be advertised sixty (60) days in advance of sale and again forty-five (45) days in advance of sale with notice thereof posted in three (3) public places (Town Hall, Library, Post Office) and area newspapers.

ARTICLE 6.

To see if the Town will authorize the Selectmen to apply for, receive and expend federal and state grants, which may become available during the course of the year and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money provided: (1) that such grants and other monies do not require the expenditure of other Town funds, (2) that

a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies, and (3) that such items shall be except from all provisions of RSA 32 relative to limitation and expenditure of Town monies, all as provided by RSA 31:95-b.

By Selectmen

ARTICLE 7.

To see if the Town will vote to raise and appropriate the sum of \$35,000 to be withdrawn from the Town's Federal Revenue Sharing account. Said funds shall be utilized to defray the cost of the Town's use of the Lamprey Regional Waste Co-operative.

Recommended-B.C.

ARTICLE 8.

To see if the Town will vote to raise and appropriate the sum of \$408,000.00 for the purpose of indemnifying officials of the Town of Epping pursuant to RSA 31:106 (Supp. 1983) for reasonable legal fees and costs arising out of the case of Cloutier vs. Town of Epping, Roger Gauthier, Warren Celli, Brendan Splaine, Robert J. Chamberlain, Paul Langdon, Robert Dodge, Edward Castle, Richard Sanborn, Patrick Jackson, Harold LaPierre, Roger Vogler, William Callaway, and Dorothy Hall, 714 F.2d 1184 (1st Cir. 1983); such sum to be raised by the issuance of serial bonds or notes not to exceed \$408,000.00 under and in compliance with the provisions of the Municipal Finance Act (N.H.R.S.A. 33:1 et seq., as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interests of the Town of Epping.

Recommended-B.C.

ARTICLE 9.

To see if the Town will vote to raise and appropriate the sum of \$200,000.00 to pay legal expenses incurred by the Town in defending all law suits brought against the Town of Epping for indemnification pursuant to RSA 31:106 (Supp) arising out of the case of Cloutier vs. Town of Epping, Roger Gauthier, Warren Celli, Brendan Splaine, Robert J. Chamberlain, Paul Langdon, Robert Dodge, Edward Castle, Richard Sanborn, Patrick Jackson, Harold LaPierre, Roger Vogler, William Callaway, and Dorothy Hall, 714 F.2d 1184 (1st Cir. 1983); such sum to be raised by the issuance of serial bonds or notes not to exceed \$200,000.00 under and in compliance with the provisions of the Municipal Finance Act (N.H.R.S.A. 33:1 et seq., as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interests of the Town of Epping.

Not Recommended-B.C.

ARTICLE 10.

To see if the Town will vote to raise and appropriate the sum of \$408,000.00 for the purpose of indemnifying officials of the Town of Epping pursuant to RSA 31:106 (Supp 1983) for reasonable legal fees and costs arising out of the case of Cloutier vs. Town of Epping, Roger Gauthier, Warren Celli, Brendan Splaine, Robert J. Chamberlain, Paul Langdon, Robert Dodge, Edward Castle, Richard Sanborn, Patrick Jackson, Harold LaPierre, Roger Vogler, William Callaway, and Dorothy Hall, 714 F.2d 1184 (1st Cir. 1983).

Not Recommended-B.C.

ARTICLE 11.

To see if the Town will vote to raise and appropriate the sum of \$200,000.00 to pay legal expenses incurred by the Town in defending all law suits brought against the Town of Epping for indemnification pursuant to RSA 31:106 (Supp) arising out of the case of Cloutier vs. Town of Epping, Roger Gauthier, Warren Celli, Brendan Splaine, Robert J. Chamberlain, Paul Langdon, Robert Dodge, Edward Castle, Richard Sanborn, Patrick Jackson, Harold LaPierre, Roger Vogler, William Callaway, and Dorothy Hall, 714 F.2d 1184 (1st Cir. 1983).

Not Recommended-B.C.

ARTICLE 12.

To see if the Town of Epping will vote to raise and appropriate a sum not to exceed \$26,800.00 for the development of a public parking facility on land adjacent to Bunker Avenue. The purpose of said lot will be to facilitate downtown redevelopment and alleviate on-street parking difficulties.

Not Recommended-B.C.

ARTICLE 13.

To see if the Town will vote to raise and appropriate a sum not to exceed \$600.00 for the purpose of replacing area lighting in the Town Hall in favor of more energy efficient, less costly fixtures.

Not Recommended-B.C.

ARTICLE 14.

To see if the Town of Epping will vote to raise and appropriate a sum not to exceed \$12,225.00 for the construction of 400 feet of new brick sidewalks with granite curbing beginning at the intersection of Route 27 north along Main Street past the Town Hall. This project is intended to compliment the Town's Community Development Project.

Not Recommended-B.C.

ARTICLE 15.

To see if the Town will vote to raise and appropriate the sum of \$3,000.00 to have the Town Tax Maps updated professionally.

Recommended-B.C.

ARTICLE 16.

To see if the Town will vote to raise and appropriate a sum of \$4,800 to install approximately 400 feet of chain link fencing along the side of the Town Stump Dump.

Not Recommended-B.C.

ARTICLE 17.

To see if the Town will vote to raise and appropriate a sum not to exceed \$3,535 to sand blast and repaint Mill Street bridges in accordance with State Specifications.

Not Recommended-B.C.

ARTICLE 18.

To see if the Town will vote to raise and appropriate the sum of \$2,000 for repairs to curbing and sidewalks on the Main Street Bridge.

Not Recommended-B.C.

ARTICLE 19.

To see if the Town will vote to raise and appropriate the sum of \$8,500 for the purchase of a new more efficient furnace for the Town Hall and to zone the existing heating system.

Recommended-B.C.

ARTICLE 20.

To see if the Town will vote to raise and appropriate a sum of \$3,000 for the purpose of acquiring architectural services to develop a renovation program for the Town Hall and to plan for the removal of all structural barriers to handicap access so as to comply with the requirements set forth by the Federal Reserve Sharing Department.

Not Recommended-B.C.

ARTICLE 21.

To see if the Town will vote to raise and appropriate a sum not to exceed \$1,000 to assist with the final restoration of the Watson Academy.

Not Recommended-B.C.

ARTICLE 22.

To see if the Town of Epping will vote to raise and appropriate a contribution not to exceed \$15,000 to assist with the construction of streets and sidewalk development as described in the Town's 1983 Community Development Block Grant.

Recommended-B.C.

ARTICLE 23.

To see if the Town will vote to raise and appropriate a sum not to exceed \$3,000 for acquiring architectural plans to construct a future Safety Complex to house both Police and Fire Services.

Recommended-B.C.

ARTICLE 24.

To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for the acquisition of new equipment for the Epping Volunteer Fire Department.

Not Recommended-B.C.

ARTICLE 25.

To see if the Town will vote to raise and appropriate the necessary sum, (not to exceed \$25,000) for the hot topping of roads known as Pawnee Lane and Cherokee Drive, in the Town of Epping, NH. (By Petition)

Not Recommended-B.C.

ARTICLE 26.

To see if the Town of Epping will vote to raise and appropriate the sum of \$3,000 for the purpose of defraying the cost of services provided to the Town of Epping and it's residents by Seacoast Big Brother/Big Sister of New Hampshire. (By Petition)

(\$2500) Recommended-B.C.

ARTICLE 27.

To see if the Town will vote to raise and appropriate the sum of \$11,500 for paving with Farmers Mix, Old Stagecoach Road to and including Epping Woods Road. (By Petition)

Not Recommended-B.C.

ARTICLE 28.

To see if the Town of Epping will vote to raise and appropriate the sum of \$4,680 for the purpose of contributing to the cost of home health care and clinic services provided to the Town of Epping and its residents by the Exeter Area Visiting Nurse Association. (By Petition)

(\$3910) Recommended-B.C.

ARTICLE 29.

To see if the Town of Epping will vote to raise and appropriate the sum of one thousand dollars (\$1,000.00) to contribute to a Regional Household Hazardous Waste Collection Program. (By Petition)

Not Recommended-B.C.

ARTICLE 30.

To see if the Town will raise and appropriate the sum of two thousand dollars (\$2,000.00) for the Seacoast Regional Mental Health Center, a private, non-profit organization.

Recommended-B.C.

ARTICLE 31.

To see if the Town will raise and appropriate the sum of \$3,160.00 to assist Rockingham Child & Family Services, a private non-profit organization, to continue to provide counselling services for individuals and families of Epping. This \$3,160 represents the prorated uncollected amount for services already

(\$2039) Recommended-B.C.

rendered last year to 42 residents for a total of 326 sessions.
(By Petition) (\$2039)Recommended-B.C.

ARTICLE 32.

To see if the Town will vote to raise and appropriate the sum of \$4,573 (four thousand, five hundred seventy-three dollars) to the Greater Raymond Community Action Center, part of the Rockingham County Community Action Program, Inc., a private, non-profit, anti-poverty agency. (By Petition) (\$4140)Recommended-B.C.

ARTICLE 33.

To see if the Town will vote to raise and appropriate the sum of \$704.00 to assist the Women's Resource Center, a private non-profit organization. (By Petition) Recommended-B.C.

ARTICLE 34.

To see if the Town of Epping will vote to raise and appropriate the sum of \$1,750.00 from the 1985 general town revenue for the Newmarket Regional Health Center services and programs including both the Medical Program and the Senior Citizen Transportation Program. (By Petition) (\$1650)Recommended-B.C.

ARTICLE 35.

To see if the Town will vote to raise and appropriate the sum of six hundred dollars (\$600) for the continuation of the Mediation Program. (By Petition) (\$500)Recommended-B.C.

ARTICLE 36.

To see if the Town of Epping will vote to authorize pursuant to RSA, a capital reserve account for the long term maintenance needs of the Watson Academy. Said account to supply funding for major capital improvements and/or replacement of equipment or major repairs and maintenance. Said funds not to be used for daily maintenance. Funds to be placed into this account shall be acquired from revenues generated through the lease of said premises. Revenues placed into the reserve shall be allowed to accumulate to an amount not to exceed \$7,500 in principal. All interest accruing to the reserve will remain with the principal for the above designated purposes.

Not Recommended-B.C.

ARTICLE 37.

To see if the Town will authorize the Selectmen to accept any and all gifts from the Epping Volunteer Fire Department that shall not impact on the Town's operating expenses.

ARTICLE 38.

To see if the Town will vote to authorize the acquisition and maintenance of a second ambulance. (By Fire Department)

ARTICLE 39.

To see if the Town will vote that no person who is representing or working for a candidate, shall distribute at a polling place any campaign material in the form of a card, hand bill, picture, or circular, which is intended to influence the action of a voter. (A) Within the building where the election is being held, or (B) within a radius of 150 feet of the building entrance door of the building where the election is being held. (By Petition)

ARTICLE 40.

To see if the Town will vote to adopt the following Loitering Ordinance: 'No person shall conduct himself/herself in a rude or disorderly manner nor use indecent or profane or insulting language in any street, public place, or public building in the Town of Epping, nor be or remain upon any doorstep, portion, or other projection from any such building nor in any public hall or entrance thereto to the annoyance or disturbance of any person; nor shall any person engage in any game, sport, or amusement in any public street of the Town of Epping whereby the safe and convenient use thereof by travelers thereon shall in any way be interrupted or the occupants of adjoining buildings be unreasonably annoyed or disturbed. A. PENALTY-Any person violating any of the provisions of this Ordinance or the rules and regulations made under the authority thereof, shall be liable to a penalty of not more than One Hundred Dollars (\$100) for each offense. B.VALIDITY-If any section or part of section, or paragraph of this Ordinance is declared invalid or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or sections, or part of a section or paragraph of this Ordinance.'

ARTICLE 41.

To see if the Town will vote to adopt the following Alcohol Ordinance: 'No person shall consume any liquor or beverage or possess any opened container thereof, as defined by New Hampshire R.S.A. 175:1, while in any vehicle upon a public highway or while upon any public highway, sidewalk or common within the limits of the Town of Epping. A. PENALTY-Any person violating any of the provisions of this Ordinance or the rules and regulations made under the authority thereof, shall be liable to a penalty of not more than One Hundred Dollars (\$100) for each offense. B.VALIDITY-If any section or part of section, or paragraph of this Ordinance is declared invalid or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or sections, or part of paragraph of this Ordinance.'

ARTICLE 42.

To see if the Town will vote to adopt the following Use of Public Property Ordinance: 'All public parks, cemeteries, conservation areas and other public lands are closed to the public from nine o'clock in the evening (9:00p.m.) until sunrise, except with written permission from the Board of Selectmen in the Town of Epping. A.PENALTY-Any person violating any of the provisions of this Ordinance or the rules and regulations made under the authority thereof, shall be liable to a penalty of not more than One Hundred Dollars (\$100) for each offense. B.VALIDITY-If any section or part of section, or paragraph of this Ordinance is declared invalid or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or sections, or part of a section or paragraph of this Ordinance.'

ARTICLE 43.

Are you in favor of the adoption of Amendment No.1 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amendment No.1

ARTICLE I-C

INTERIM GROWTH MANAGEMENT

A. AUTHORITY AND PURPOSE

Pursuant to RSA 674:23, the Town of Epping hereby enacts Interim Growth Management Regulations for the period of one year commencing from March 12, 1985. The purposes of this Article are:

1. to limit the number of new housing units built in the coming year to prevent additional overcrowding of the Epping School System; and,
2. to provide time for the Town to update the Master Plan and develop a Capital Improvement Program and growth management process under RSA 674:22.

B. FINDINGS OF FACT

The Planning Board finds that residential growth occurring in the Town of Epping in recent years has resulted in overcrowding in the Epping Elementary School, necessitating an expansion of school facilities. Further, the Board finds that school enrollment projections for the Epping School system indicate that enrollment will expand by 20 or more students each year for the next 10 years. (Reference is made to Epping School Enrollment Study - 1984-1994, D.C. Anderson, 1984; school enrollment projections provided by the New Hampshire Office of State Planning in 1984; letter from the Epping School Superintendent dated January 1985;

and local and regional demographic information provided by the Rockingham Planning Commission.) Based on these findings and in anticipation of rapid growth in the coming year, the Board has determined that, until additional school facilities can be provided, a ceiling on residential growth is necessary to prevent further overcrowding of the Epping school system.

C. DEFINITION

DWELLING UNIT - means a building or that portion of a building consisting of one or more rooms designed for living and sleeping purposes, including kitchen and sanitary facilities and intended for occupancy by not more than one family or household.

D. REGULATIONS

1. Permits for non-dwelling construction, or permits for the expansion, alteration or replacement of existing dwelling units shall be exempt from the provisions of this Article.
2. The maximum number of building permits issued for the construction of new dwelling units shall be limited to thirty-six (36) for the period of one year commencing with the adoption of this Article.
3. A separate building permit shall be required for each dwelling unit proposed for construction.
4. Permits for new dwelling construction shall be granted at the rate of three (3) per month. In the event that less than the allotted permits are issued in any month, the unused permits shall be applied to the following month's allotment.
5. Permits shall be granted in the order in which valid applications are received during regular business hours of the Building Inspector; however, no building permit shall be granted under this Article until the Building Inspector has determined that the proposed construction complies with all other applicable regulations and ordinances of the Town, and that the applicant is eligible for a permit under Section D.5.
6. No applicant, whether individual, corporation, development project or platted subdivision shall receive more than one (1) permit per month or more than ten (10) permits per year.

ARTICLE 44.

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amendment No.2:

ARTICLE I-B

NON-CONFORMING USES

A. DEFINITION

NON-CONFORMING USE - Any lawful use of buildings, structures, premises, land or parts thereof existing as of the effective date of this Ordinance, or amendment thereto, and not in conformance with the provisions of this Ordinance, shall be considered to be a non-conforming use.

B. CONTINUANCE

The use of any land, building or structure, lawful at the time of adoption of this Ordinance or any subsequent amendment thereto, may continue whether or not such use conforms to the provisions of this Ordinance.

A non-conforming building or structure may be repaired, maintained, or improved, but may not be extended or expanded, except in conformity with the provisions of this Ordinance.

C. EXPANSION

Expansion of non-conforming uses is prohibited except by Special Exception.

D. RECONSTRUCTION

Any non-conforming use which is destroyed wholly or partially by fire, flood, storm or other natural disaster may be replaced without expansion provided construction is started within eighteen months of its damage or destruction and is completed within three years. The replacement structure must be in the same location, and of the same dimensions as before the damage occurred, unless the change of location or dimensions would make the replacement more conforming.

E. DISCONTINUANCE

A non-conforming use which is discontinued for a period of more than one year shall not be permitted to recommence; thereafter the property shall only be used in conformity with this Ordinance.

ARTICLE 45.

To see if the Town will vote to amend paragraph C 3. of the By-Law regulating Large Assemblies adopted at the March, 1983 Town Meeting by adding the following sentence to said paragraph: Additional off-site parking over and above the spaces required on-site may be approved upon recommendation of the Police Chief if he finds that the utilization of off-site spaces will not present a danger to pedestrians nor interfere with the efficient flow of traffic to and from the site of the event.

Given under our hands and seal, this ___th day of February, in the year of our Lord Nineteen Hundred and Eighty-five.

Roger Gauthier, Chairman

Bruce Corsetti, Selectman

Kendall Chase, Selectman

Selectmen of Epping NH

PURPOSES OF APPROPRIATION (RSA 31:4)		Actual Appropriations 1984 (1984-85)	Actual Expenditures 1984 (1984-85)	Selectmen's Budget 1985 (1985-86)	Budget Committee	
GENERAL GOVERNMENT					Recommended 1985 (1985-86)	Not Recommended
1	Town Officers Salary	6,750	6,688	7,350	7,350	
2	Town Officers Expenses	72,081	84,310	72,232	72,232	
3	Election and Registration Expenses	2,500	3,158	1,500	1,500	
4	Cemeteries					
5	General Government Buildings	8,450	8,885	13,150	13,150	
6	Reappraisal of Property	3,800	4,120	4,500	4,500	
7	Planning and Zoning	1,300	2,239	16,273	16,273	
8	Legal Expenses	15,000	42,691	15,000	15,000	
9	Advertising and Regional Association					
10	Contingency Fund					
11	Tax Maps Art. #15	-0-	-0-	3,000	3,000	
12	Town Hall Furnace Art. #19	-0-	-0-	8,500	8,500	
13	T.H.Design Plan Art. #20	-0-	-0-	3,000		3,000
14						
PUBLIC SAFETY						
15	Police Department	79,000	83,013	100,663	100,663	
16	Fire Department	33,000	45,539	41,600	41,600	
17	Civil Defense	50	-0-	50	50	
18	Building Inspection	-0-	1,793	1,100	1,100	
19	Forest Fires	250	250	250	250	
20	Bridge Const. Art. #18	-0-	-0-	2,000		2,000
21	S&S OCD Project Art. #22	-0-	-0-	15,000	15,000	
22	Safety Complex Plan #23	-0-	-0-	3,000	3,000	
HIGHWAYS, STREETS & BRIDGES						
23	Town Maintenance	86,689	97,421	111,428	111,428	
24	General Highway Department Expenses					
25	Street Lighting	11,500	13,811	14,000	14,000	
26	Parking Lot Art. #12	-0-	-0-	26,800		26,800
27	Sidewalk Const. Art. #14	-0-	-0-	12,225		12,225
28	Mill St. Bridge Art. #17	2,500	-0-	3,535		3,535
29						
30						
SANITATION						
31	Solid Waste Disposal	30,040	31,364	33,000	33,000	
32	Garbage Removal					
33	Resource Recovery Center	11,583	13,083	38,527	38,527	
34	Dump Fence Art. #16	-0-	-0-	4,800		4,800
35						
36						
HEALTH						
37	Health Department	250	250	500	500	
38	Hospitals and Ambulances	5,000	3,945	5,000	5,000	
39	Animal Control	1,500	1,210	3,000	3,000	
40	Vital Statistics	100	100	100	100	
41	E.A. Visit Nurse Art. #28	3,910	3,910	4,680	3,910	770
42	Seacoast Mental Art. #30	2,000	2,000	2,000	2,000	
43	Child & Family Art. #31	2,039	2,039	3,160	2,039	1,121
WELFARE						
44	General Assistance	2,000	2,360	2,000	2,000	
45	Old Age Assistance	12,400	14,470	15,000	15,000	
46	Aid to the Disabled					
47	Community Action Art. #32	4,140	4,140	4,573	4,140	433
48	Women's Resource Art. #33	-0-	-0-	704	704	

PURPOSES OF APPROPRIATION (RSA 31:4)		Actual	Actual	Selectmen's Budget 1985	Budget Committee	
		Appropriations 1984 (1984-85)	Expenditures 1984 (1984-85)		Recommended 1985 (1985-86)	Not Recommended
CULTURE AND RECREATION						
49	Library	10,250	10,250	18,736	17,896	840
50	Parks and Recreation	5,000	7,605	7,600	7,600	
51	Patriotic Purposes	2,000	1,780	1,000	1,000	
52	Conservation Commission	500	304	800	800	
53	Mediation Art.#35	500	500	600	500	100
54	Newmarket H.Center Art.#34	1,650	1,650	1,750	1,650	100
55						
56						
DEBT SERVICE						
57	Principal of Long-Term Bonds & Notes	39,000	39,000	39,000	39,000	
58	Interest Expense - Long-Term Bonds & Notes	8,250	8,250	8,250	6,248	2,002
59	Interest Expense - Tax Anticipation Notes	28,000	22,691	25,000	22,500	2,500
60	Fiscal Charges on Debt					
61	Legal Fees Bond Art.8	-0-	-0-	408,000	408,000	
62	Defense Fees Bond Art.#9	-0-	-0-	200,000		200,000
CAPITAL OUTLAY						
63	Indemnification Fees Art.#10	-0-	-0-	408,000		408,000
64	Defense Fees Art. # 11	-0-	-0-	200,000		200,000
65	Watson Academy Exp.Art.#21	-0-	-0-	1,000		1,000
66	Pawnee&Cherokee Const.Art.#25	-0-	-0-	25,000		25,000
OPERATING TRANSFERS OUT						
67	Payments to Capital Reserve Funds:					
68	Stagecoach Rd. Const. Art. #34	-0-	-0-	11,500		11,500
69						
70						
71	Municipal and District Court Expenses					
72						
73						
74						
75						
MISCELLANEOUS						
76	Municipal Water Department	21,150	25,172	53,055	53,055	
77	Municipal Sewer Department	24,500	23,688	33,130	33,130	
78	Municipal Electric Department					
79	FICA, Retirement & Pension Contributions					
80	Insurance					
81	Unemployment Compensation					
82	Motor Vehicle Fees	3,500	7,575	7,000	7,000	
83	Hazardous Waste Art.#29	-0-	-0-	1,000		1,000
84	T.H. Lighting Art.#13	-0-	-0-	600		600
85	TOTAL APPROPRIATIONS	542,132	621,254	2,044,221	1,136,895	907,326

Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 134) _____

Amount of Taxes to be Raised (Exclusive of School and County Taxes) _____

BUDGET OF THE TOWN OF _____ E P P I N G _____, N.H.

BUDGET FOR FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS
OF THE MUNICIPAL BUDGET LAW

SOURCES OF REVENUE		Estimated Revenues 1984 (1984-85)	Actual Revenues 1984 (1984-85)	Selectmen's Budget 1985 (1985-86)	Estimated Revenues 1985 (1985-86)
TAXES					
86	Resident Taxes	22,000	22,910	22,000	22,000
87	National Bank Stock Taxes	5	4	5	5
88	Yield Taxes	3,500	2,217	3,000	3,000
89	Interest and Penalties on Taxes	15,000	17,096	16,500	16,500
90	Inventory Penalties	-0-	186	-0-	-0-
91					
92					
INTERGOVERNMENTAL REVENUES — STATE					
93	Shared Revenue - Block Grant	60,000	52,332	50,000	50,000
94	Highway Block Grant	47,189	47,185	55,920	55,920
95	Railroad Tax	4,500	1,353	1,500	1,500
96	State Aid Water Pollution Projects	12,500	12,158	12,000	12,000
97	Reimb. a/c State-Federal Forest Land TRA	-0-	2,174	-0-	-0-
98	Other Reimbursements Fuel Refund	300	829	500	500
99	Motor Vehicle Fees	12,000	-0-	-0-	-0-
100	Radar Grant	-0-	1,028	-0-	-0-
101	Historical Grant	-0-	20,000	-0-	-0-
102	Jaws of Life Grant	-0-	4,500	-0-	-0-
INTERGOVERNMENTAL REVENUES — FEDERAL					
103					
104					
105					
106					
107					
LICENSES AND PERMITS					
108	Motor Vehicle Permit Fees	100,000	160,487	150,000	150,000
109	Dog Licenses	1,000	1,005	1,000	1,000
110	Business Licenses, Permits and Filing Fees	500	976	1,000	1,000
111	Court Fines	4,506	25	-0-	-0-
112					
113					
CHARGES FOR SERVICES					
114	Income from Departments	30,000	29,512	30,000	30,000
115	Rent of Town Property	-0-	190	200	200
116					
117					
118					
119					
MISCELLANEOUS REVENUES					
120	Interest on Deposits	23,000	62,364	60,000	60,000
121	Sale of Town Property	-0-	3,534	-0-	-0-
122	Bond Proceeds -Legal Art. #8	-0-	-0-	408,000	408,000
123	Bond Proceeds-Legal Art. #9	-0-	-0-	200,000	200,000
124					
125					
OTHER FINANCING SOURCES					
126	Proceeds of Bonds and Long-Term Notes	650,000	-0-	-0-	-0-
127	Income from Water and Sewer Departments	55,000	72,109	70,000	70,000
128	Withdrawal from Capital Reserve				
129	Revenue Sharing Fund	31,298	33,100	35,000	35,000
130	Fund Balance				
131	Legal Reimbursement	-0-	21,500	-0-	-0-
132	Refunds & Gifts	-0-	11,608	-0-	-0-
133	TOTAL REVENUES AND CREDITS	1,072,298	580,382	1,116,625	1,116,625

**EPPING
SCHOOL WARRANT
AND
BUDGET**

SCHOOL WARRANT
STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Epping
qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district
on the twelfth day of March 1985 at nine o'clock in the forenoon
to act upon the following subjects: (The polls may not close
before five o'clock in the afternoon.)

1. To choose a Moderator for the coming year
2. To choose a Clerk for the ensuing year
3. To choose a Treasurer for the ensuing year
4. To choose a member of the School Board for
the ensuing three years
5. To transact any other business which may legally
come before this meeting.

NOTE: The above^o warrant is unofficial. The official
warrant with changes, if any, will be posted
at least fourteen days before the date of the
meeting.

EPPING SCHOOL BOARD

Judith Phelps
William Williamson
Deborah Brooks
Dorothy K. Hall
W. Ronald Nickerson

SCHOOL WARRANT

STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Epping qualified to vote in district affairs:

You are hereby notified to meet at the Epping Gymnasium in said district on the fourteenth day of March 1985 at seven-thirty in the evening to act upon the following subjects:

1. To hear reports of agents, auditors, committees or officers chosen and pass any vote relating thereto.
2. To see if the District will vote, under the provisions of RSA 198:20-b, to authorize the School Board to apply for, accept and expend without further action by the School District Meeting, money from any source, which becomes available during the 1985-86 school fiscal year provided that such expenditure be made for the purposes for which a School District may appropriate money and that such expenditure not require the expenditure of other School District funds. Further, that the School Board hold a public hearing prior to accepting and spending such money.
3. To see if the District will vote to raise and appropriate as a supplemental appropriation for the 1984-1985 school fiscal year the sum of Twenty Thousand Dollars (\$20,000) for the purpose of hiring an architect to prepare preliminary plans and estimates for the construction of a new elementary school and complete the necessary test borings and surveys of the related site. Further, that such plans and specifications be prepared at the earliest possible opportunity so that a bond article calling for the construction of a new elementary school may be drawn and submitted to the voters of the Epping School District at a Special School District Meeting to be held not later than June of 1985 with the approval of the Rockingham Superior Court. (Recommended by Budget Committee)
4. To see if the District will vote to raise and appropriate Twenty Thousand Dollars (\$20,000) to complete energy conservation projects at Epping Middle School. Ten Thousand Dollars (\$10,000) of said sum to be reimbursed by the Federal Energy Program. (Recommended by Budget Committee)
5. To see if the District will vote to raise and appropriate the sum of Eighty-five Thousand Five Hundred Eighty-seven Dollars (85,587) to fund the cost items related to an increase in teachers' salaries and benefits attributable to the second year (1985-

1986 school year) of the Collective Bargaining Agreement entered into by the School Board and the Epping Education Association for the period July 1, 1984 to June 30, 1986, such sum of money representing the additional costs attributable to the increase in salaries and benefits over those obligations payable for the 1984-1985 school year. (Recommended by Budget Committee)

6. On petition of ten legal voters:
Since the Epping High School has a hot water heating system consisting of two huge tanks for heat storage (approximately 30,000 gal.), classroom heat exchangers, a circulating system, and two very large immersion heaters, we propose that the heating method be replaced with an oil fired hot water furnace.

The cost of electric heating last year was approximately \$32,000 at rates of between 6 and 7 cents/KWH. For comparison, oil bought at \$1.00/gal. that was burned in a furnace only 65% efficient would provide the same amount of heat at an equivalent rate of 3.5 cents/KWH. The reduction in cost of operation would be between \$14,000 and \$16,000 annually, less maintenance and depending of course on the price of electricity and oil.

To achieve these savings, we recommend the appropriation of \$25,000 to be used for construction of a chimney, purchase and installation of an oil tank and the purchase and installation of an oil fired furnace. The electric heaters do not need to be removed but may be left in place and not used except as backup. Since electricity rates may incur a substantial increase when Seabrook comes on line the savings could potentially be much greater, but in any event at the current time an investment of \$25,000 in the proposed heating system would result in annual savings of approximately \$15,000 over the useful life of the equipment. (Recommended by Budget Committee and School Board)

7. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment of statutory obligations of the district.
8. To transact any other business which may legally come before this meeting.

NOTE: The above warrant is unofficial. The official warrant with changes, if any, will be posted at least fourteen days prior to the district meeting.

EPPING SCHOOL BOARD

Judith Phelps
William Williamson
Deborah Brooks
Dorothy K. Hall
W. Ronald Nickerson

SECTION I		APPROVED	SCHOOL BOARD'S	BUDGET COMMITTEE	
PURPOSE OF APPROPRIATION		BUDGET	BUDGET	RECOMMENDED	NOT RECOMMENDED
FUNCTION		1984-85	1985-86	1985-86	1985-86
1000	INSTRUCTION	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1100	Regular Programs	833,768	908,826	908,826	
1200	Special Programs	209,452	253,181	253,181	
1300	Vocational Programs	13,000	17,352	17,352	
1400	Other Instructional Programs	2,694	4,365	4,365	
1600	Adult/Continuing Education				
2000	SUPPORT SERVICES	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2100	Pupil Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2110	Attendance & Social Work	200	200	200	
2120	Guidance	40,472	50,468	50,468	
2130	Health	19,588	22,235	22,235	
2140	Psychological				
2150	Speech Path. & Audiology	8,890	12,300	12,300	
2190	Other Pupil Services				
2200	Instructional Staff Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2210	Improvement of Instruction	7,030	11,967	11,967	
2220	Educational Media	30,072	36,514	36,514	
2240	Other Inst. Staff Services				
2300	General Administration	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310	School Board	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310 870	Contingency				
2310	All Other Objects	8,104	12,586	12,586	
2320	Office of Superintendent	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2320 351	S.A.U. Management Serv	63,885	69,044	69,044	
2320	All Other Objects				
2330	Special Area Adm. Services				
2390	Other Gen. Adm. Services				
2400	School Administration Services	103,247	130,850	130,850	
2500	Business Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2520	Fiscal				
2540	Operation & Maint. of Plant	201,501	210,306	210,306	
2550	Pupil Transportation	137,081	140,888	140,888	
2570	Procurement				
2590	Other Business Services				
	Energy Warrant Article		20,000	20,000	
	Petitioned Article - 011		25,000	25,000	
2900	Other Support Services				
	Collective Bargaining		85,587	85,587	
3000	COMMUNITIES SERVICES				
4000	FACILITIES ACQUISITIONS & CONST.	3,000	7,000	7,000	
5000	OTHER OUTLAYS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5100	Debt Service	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5100 830	Principal	125,000	125,000	125,000	
5100 840	Interest	59,115	52,485	52,485	
5200	Fund Transfers	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5220	To Federal Projects Fund				
5240	To Food Service Fund	57,120	57,120	57,120	
5250	To Capital Reserve Fund				
1122	Deficit Appropriation	30,000			
	Supplemental Appropriation		20,000	20,000	
	TOTAL APPROPRIATIONS	1,953,219	2,273,274	2,273,274	

ESTIMATED REVENUES

SECTION II		REVISED	SCHOOL BOARD'S	BUDGET
REVENUES & CREDITS AVAILABLE		REVENUES	BUDGET	COMMITTEE BUDGET
TO REDUCE SCHOOL TAXES		1984-85	1985-86	1985-86
770	Unreserved Fund Balance	20,405		
3000	Revenue From State Sources	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
3110	Foundation Aid	48,528	46,528	46,528
3120	Sweepstakes	13,296	13,296	13,296
3130	Incentive Aid			
3140	Foster Children			
3210	School Building Aid	33,223	33,624	33,624
3220	Area Vocational School			
3230	Driver Education	2,000	2,000	2,000
3240	Handicapped Aid	42,178	42,178	42,178
3250	Adult Education			
3270	Child Nutrition	2,200	2,200	2,200
	Other - Catastrophic Aid	11,288	11,000	11,000
4000	Revenue From Federal Source	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
4410	ESEA			
4430	Vocational Education			
4450	Adult Education			
4460	Child Nutrition Program	31,000	31,000	31,000
4470	Handicapped Program			
	Other - Energy Reimbursement		10,000	10,000
5000	Other Sources	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5220	Trans. From Cap. Projects Fund			
5230	Trans. From Cap. Reserve Fund			
5100	Sale of Bonds or Notes			
1000	Local Rev. other than Taxes	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1300	Tuition	10,044	10,028	10,028
1500	Earnings on Investments	2,500	2,600	2,600
1700	Pupil Activities			
	Other - Trust Fund	200	200	200
	Supplemental Appropriation			
	School Lunch	26,120	26,120	26,120
TOTAL SCHOOL REVENUES & CREDITS		242,982	230,774	230,774
DISTRICT ASSESSMENT		1,710,237	2,042,500	2,042,500
TOTAL REVENUES & DISTRICT ASSESSMENT		1,953,219	2,273,274	2,273,274

(School portion of the Business Profits Tax \$ 70,831 to be applied to the District Assessment when computing the School Tax Rate.)

BUDGET OF THE SCHOOL DISTRICT OF _____, N.H.

BUDGET COMMITTEE

DATE _____ 1985

(Please Sign in Ink)

ANNUAL REPORT
of
THE HARVEY MITCHELL MEMORIAL LIBRARY

It has been a very good year for the Harvey Mitchel Memorial Library. For the 2nd year in a row, circulation has increased; 8,402 for 1984 in comparison to 7,384 for 1983. We have extended the hours that the Library is open adding Tuesday afternoons and Saturdays from 10-12 noon.

We added 642 new books and magazines to the shelves in 1984 and are most grateful to the Epping residents who have donated books and magazines this past year. Memorial gifts were received from organizations as well as individuals.

Two successful Book/Bake/Plant Sales were held in cooperation with the Epping Women's Club and the Epping Garden Club. The Lydia Ladd room has been used by community groups for various activities; Epping Garden Club meetings, DAR meetings, Kindergarden plays, Flu immunization clinics sponsored by the Newmarket Health Center and the Exeter Area Visiting Nurse Association and adult tutoring sessions.

Significant improvements were made to the building. An historic weathervane, which belonged to Dr. Mitchell, was donated to the Library by the daughters of the Dr. Willard Montgomery and his wife Clara, who was a former Library Trustee. To properly display the weathervane, a copper roofed cupola was built in memory of Ann White Baker, a former Library Trustee who died in March. The Ann White Baker Memorial Fund also purchased a bookcase which was built by Epping High School students. Two large plants were donated by Willis A. Baker and they are gratefully received. Mrs. Ellison Bell Jr. donated a new colonial designed sign for the front of the building and we appreciate her gift which is a copy of the sign made for us by her husband years ago. Judd Farms donated gardening supplies and Cindy Myers, Madelyn Lehmert and Madelyn Williamson assisted in planting 50 yellow tulip and 50 yellow daffodil bulbs in front of the building in memory of Ann White Baker. The Epping Garden Club continues to provide a plant or flower arrangement each month for the main desk and also donate wreaths and sign decorations at Christmas. A copier machine has also been purchased as a service to the public.

We continue to be most fortunate to have a dedicated loyal staff; Lib Lucy is Librarian and her asistands are Marion Ganley and Lisa DuBois. Lisa is responsible for Story Hour each Friday morning and Marion Ganley is also the custodian.

Our thanks to those people and to all those who assist the Library in many ways.

Board of Trustees:
Nancy B. Chase, Chr.
Priscilla Estey, Sec.
Richard Sanborn, Treas.

**EPPING FIRE DEPARTMENT
1984 ANNUAL REPORT**

Every year since I have been chief, I have started this report by saying that "this was the worst year to date for fires".

Well, this year is no exception. There have been 140 fires this year to date and 18 of them were structure fires. This almost doubles last year's total. Although most of these fires are accidental, there were some caused by arson. Some were started by chimney fires, some electrical, some accidental smoking materials. No matter what the cause, the results are the same.

WOOD STOVE OWNERS

Remember to have the chimney to your stove cleaned regularly and inspect the stove and chimney frequently.

THE REQUIREMENTS FOR KEROSENE HEATERS:

1. Know what you want to buy(make and model).
2. Where are you planning to make the purchase?
3. Familiarize yourself with the safe use of the unit.
4. See me to obtain a permit.

Note: A permit cannot be issued after the unit has been purchased.

This year, we were able to purchase the JAWS OF LIFE and a 1983 Ford Van in which to transport them. These were purchased in September and have been used four times since then to rescue victims trapped in motor vehicle accidents. The unit itself, cost \$12,000 and the Van cost \$8,000. These funds were raised by the Fire Department at no cost to the taxpayer.

Unfortunately, the second ambulance we were using and storing in West Epping had to be taken out of service because of disrepair. We are currently looking for another vehicle but good used ambulances are rare. We will be asking you, the people, at the Annual Town Meeting, if you want to keep a second ambulance in service in West Epping. I feel that it is much needed by the Ambulance Service.

I take this opportunity to thank all the volunteers and their families for their continued support for this very trying year. I also thank the Ambulance Attendants and their families for their work well done in the busiest year to date.

Sincerely
Richard Marcotte
Fire Chief

THE
REPORT OF
THE EPPING VOLUNTEER AMBULANCE SERVICE

This has been a very busy year for your Volunteer Ambulance Service.

We have had several motor vehicle accidents resulting in multi-trauma injuries. These accidents have required the use of two or more ambulances to transport the injured to local hospitals. We did not fully realize how important two ambulances were in Epping until the 1971 Caddie was taken out of service due to age and costly repairs.

In the Town Warrant for 1985, is an article we ask you give great consideration to. We are asking your support in the maintenance of a second ambulance. With the money from fund raising and your donations, the Fire Fighters Association and the Ambulance Association have the money to purchase and donate this vehicle to the Town of Epping. By accepting our gift, we ask, you the people, to also accept the expense of the insurance and maintenance. Items which are already in our budget for 1984, previously planned for the 1971 Caddie. This will simply be a replacement. As Ambulance attendants, it is reassuring to know that if a problem should arise with one vehicle or that a second is needed, we have the personnel to be on the road in minutes, to handle the call.

The Ambulance Association and the Fire Fighters Association joined forces this year to purchase the JAWS OF LIFE and a RESCUE VEHICLE to carry all extra fire and ambulance equipment. The Jaws have been used four times since it's arrival in early September.

Also, we would like to remind everyone that during the past years, friends have donated equipment such as walkers, wheelchairs, etc. These items are at the Central Station for everyone's use. Please feel free to call.

We want to thank all ambulance personnel and their families for so many donated hours of service. Also, we thank our friends in Epping and in other towns for all their support given us with donations which we know have come hard for some. We especially thank you all for your kind words or encouragement that make us want to continue our volunteer service to you with pride. God Bless You All in years to come....

Fire Chief; Richard Marcotte
Secretary; Nancy Grimard

Motor Vehicle	72	Calls	286
Sudden Illness	143	People Treated	345
Accidents at home	30	Mutual Aid	21
Accidents away from home	25	Jaws of Life used	4
Mutual Aid*	21		

Two ambulances were used in the Town of Epping during 1984

*

Mutual Aid Towns: EXETER, BRENTWOOD, RAYMOND, CANDIA, NOTTINGHAM
DEERFIELD

EPPING VOLUNTEER FIRE DEPARTMENT PERSONNEL 1984

Richard Marcotte	Chief	David Stevens	Engineer
Robert Wyman	Deputy Chief	William Teague	Firefighter II
Chris Murphy	Deputy Chief	Jon Worrall	Firefighter II
Norman Marcotte	Captain	James Young *	Firefighter
Maurice Yergeau	Captain	Bruce Hawkes	Engineer
Michael Jean	Captain	Les Haskell	Firefighter II
H. Clifton Cray	Lieutenant	Robert Downie	Firefighter
Terry Poliquin	Lieutenant	Chuck Hogan	Firefighter
Ed DeAngelis	Firefighter II	Don King	Firefighter I
Greg Dodge	Firefighter	Dan Pratt	Firefighter
Ray Donahue	Firefighter II	Keith Williams	Firefighter
Robert Galley	Forest Fire Warden	Anny Wyman	Firefighter
Paul Guy	Firefighter	Bruce Chapman	Firefighter
Terry Hunt	Engineer	Mark Hollis	Firefighter
Peter LaRoche	Engineer	Ray Pearo	Firefighter
Larry McCarthy	Firefighter II	John Simoneau	Firefighter
William Murch	Firefighter	Robert Simoneau	Firefighter
Gary Porter	Firefighter I	Leon Brown	Firefighter
Ricky Porter	Firefighter	Robert Barnes	Firefighter
Roy Rankin *	Firefighter	David Lake *	Firefighter
Jan Neil	Firefighter	Glen Fry *	Firefighter

* Resigned

EPPING F.D. VOLUNTEER AMBULANCE ASSOC. PERSONNEL 1984

Richard Marcotte	AFA	Judy Rossi	RN-NREMT-A
Nancy Grimard	NREMT-A	Don King	EMT-A
Judy Denyou	RN	Ed DeAngelis	NREMT-A
H. Clifton Cray	AFA	Tracy Parenteau	AFA
Brendan Splaine	AFA	Henry Letourneau	AFA
Ray Donahue	NREMT-A	Denise Downing	AFA
Gregory Dodge	AFA	Gail Dodge	NREMT-A
Terry Poliquin	AFA	Nancy Carr	AFA
Rita Quinn	NREMT-A	Ray Pearo	NREMT-A

AFA - Advanced First Aid

EMT - Emergency Medical Technician

NREMT-A- National Registry Emergency Medical Technician Ambulance

RN - Registered Nurse

EPPING POLICE DEPARTMENT
ANNUAL REPORT

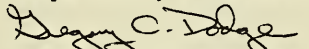
Every year the number of incidents reported to the Epping Police Department increases. The year 1984 proved to be no exception as a record 1,066 calls were received. This figure includes the 114 motor vehicle accidents investigated, which resulted in one fatality and injuries to 55 people. The number of accidents increased by 28% over the same period in 1983 and does not include those accidents covered by the NH State Police.

This was also a bad year for burglaries and thefts. A total of 89 were reported. This serious problem is growing each year. Burglaries are one of the most difficult crimes to investigate. Because of this, I strongly urge each citizen to be alert and report every suspicious person or vehicle in their neighborhood. This is important. The number of our 24-hour dispatch is 679-2225. Every call will be answered and may result in the prevention of a crime. Homeowners can also help by making sure their homes are secure when they are away. Please help yourself and us by locking all doors and windows when you leave your home.

In late July, 1984, I was again faced with the resignation of the second full-time police officer. Fortunately, I was able to call on my eleven part-time officers to cover the evening shifts. Even after working a full day at their regular jobs, they were able and willing to maintain a uniformed patrol. I want to thank these officers for their dedication.

As I close, I would like to express my sincere thanks to the families of the Epping Police Department for their continued support.

Respectfully submitted


Gregory C. Dodge, Chief

---Members---

Gregory C. Dodge; Chief of Police
Richard L. Newman; Sergeant
Joyce Coffey, Patrol Officer
Michael Coulp, Patrol Officer
R. Bruce Wood, Patrol Officer
Paul E. Guy, Sr., Patrol Officer
Tracy Parenteau, Patrol Officer
Kenneth Jackson, Patrol Officer
Patricia A. Wood, Patrol Officer
H. Denton Wood III, Patrol Officer
Edward R. DeAngelis, Patrol Officer
Christopher P. Murphy, Patrol Officer
Francis J. Winterer, Jr., Lieutenant (RESIGNED)

**EPPING PLANNING BOARD
ANNUAL REPORT 1984**

In 1984, the Planning Board held 13 workshops, 28 business meetings, 7 joint meetings with other boards and commissions, one informational meeting for the public and 6 public hearings for amendments proposed to zoning ordinances and new subdivision regulations.

The Board attended classes in the Spring on Natural Resources and Planning and in the Fall, the municipal law lectures. Both co-sponsored by Rockingham Planning Commission.

Bob Goodrich represents the Planning Board on the Community Development Advisory Committee. Nancy Haberstroh represents Epping as a Commissioner on the Rockingham Planning Commission. She also attended a two-day conference in Portland, Maine of the NH Association of Regional Planning Commissions.

In the course of all these meetings, we have conducted more than 40 abutters hearings and consulted with 55 perspective applicants. We have approved ten subdivisions and five site plans.

Additions to the zoning ordinance are the requirement for an alternative site for septic systems, an Aquifer Protection District and to the Subdivision Regulations; Soil Type/Lot Size Regulations and Excavation Regulations under RSA 155E. Development of a comprehensive revision of our Subdivision Regulations is in the process of adoption.

Dwelling units approved and pending total about 200, all low-income housing which cannot be expected to generate sufficient tax revenue to support required services (schools, highway maintenance, snow removal, police, fire and municipal).

For this reason, the Board will be proposing methods of growth management which will reduce the tax burden on the lower income housing by stimulating construction of a reasonable ratio of high, middle and low priced homes so that the tax burden will not fall unfairly on any taxpayer.

Robert Goodrich, Chairman
Kendall Chase, Selectmen's Representative
Nancy Haberstroh, Secretary & Corresponding Secretary
Jack Knight
Alan Merrill (filling Steven Floyd's unexpired term)
Doris Reilly, Alternate

BUILDING INSPECTORS ANNUAL REPORT

MONTHLY BUILDING TRENDS

	<u>Values</u>	<u>Fees</u>		<u>Value</u>	<u>Fees</u>
January	135,500	80.00	July	141,100	95.00
February	9,000	20.00	August	326,850	303.00
March	135,500	75.00	September	277,000	450.50
April	145,200	105.00	October	167,800	434.00
May	248,676	140.00	November	419,000	412.00
June	260,300	250.00	December	78,200	97.00

New Homes built and/or under construction	29
Manufactured Houses	14
Additions & Completions	40
Garages	8
Sheds and utility buildings	7
Barns	11
Demolitions	1
Renewals	1
Signs	2

COMPARISONS

1982	78 Permits	\$ 943,390 Value
1983	120 Permits	\$ 2,177,595 Value
1984	113 Permits	\$ 2,344,126 Value

Submitted by
Mr. Raymond Surette

EPPING CONSERVATION COMMISSION
ANNUAL REPORT 1984

The Epping Conservation Commission sponsored three community oriented events during 1984. The theme of the elementary/middle school poster contest (grades 1-6) was "The Year of the Tree". Prizes this year included an apple tree and a blueberry bush.

The seventh annual Lamprey River Canoe Race was an extremely popular event once again in 1984, drawing approximately 200 entrants and an even larger number of spectators. The canoe race is held annually by the Commission in order to promote awareness of the natural beauty of the Lamprey River. A canoe raffle was held in conjunction with the Epping Fire Department, proceeds of which helped defray expenses of the **Jaws of Life**. The Conservation Commission was very grateful to have the assistance of the Epping Police Department and the Epping Rescue Squad, once again.

The Conservation Commission and the Epping Garden Club co-sponsored an eight grade student for attendance at the Youth Conservation Camp, sponsored by the Society for the Protection of N.H. Forests. The eighth grade student chosen for the camp was winner of the best letter written by each student explaining why he or she would like to attend the Conservation Camp. The winner this year was Richard Newman, Jr.

The Commission will become the new caretaker of the small park known as the **DAR Park** at the corner of Water and Main Streets. This park was a gift from the Daughters of the American Revolution, with the stipulation that it will remain a memorial park. The Commission is actively working with landowners to encourage similar gifts to help the Town protect valuable open space.

The Commission received and processed twelve Dredge and Fill applications. Some are routine, while others are very complicated and time consuming, requiring much expertise in processing.

Because of the increasing awareness of possible contamination to Epping's ground water, and the urgent need to protect our water supply, the Conservation Commission and the Planning Board, sponsored the **Aquifer Protection Plan**. The Town's people voted the plan into effect in November by an overwhelming 2-1 vote.

The Commission was sorry to lose Ann Pembroke, an extremely motivated and conscientious member. We were pleased to welcome Howard Phelps and Thomas Wheeler as new members this year.

The Commission voted to have a rotating Chairman

Linda Clarke, Vice Chairman

Nancy Croteau, Secretary

Dorothy Hall, Financial Secretary

Doris Reilly, member

Dave Richards, member

Howard Phelps, member

Thomas Wheeler, member

1984 REPORT OF EPPING WATER & SEWER COMMISSION

1984 was a busy year for the Epping Water & Sewer Commission. The Waste Water Treatment facility upgraded program is now a fact. The design has been accepted, funds from State and Federal governments have been allocated, specifications have been prepared, bids requested and construction is scheduled to begin in April to be completed in the Fall.

Cooperation between the Epping Water & Sewer Commission and the NH Water Supply & Pollution Control Commission has allowed the continued operation of the Epping Treatment facility, even though operating far beyond capacity. The ongoing effort to upgrade the Epping facility contributed greatly to this solution. Upgrading construction will approximately double the capacity of the system.

There has been very little progress toward obtaining funding to increase the supply of water for the Town system. The water system has been badly neglected for many years. As a result, it is deteriorating. There are no loops in the system, isolation valves are almost non-existent. Many valves, including water main shut offs for fire hydrants, will only impede, not stop the flow of water. In one instance, about twenty (20) houses are served by approximately 1,500 feet of 1½" steel pipe. Of course, there are no fire hydrants in this area as hydrants should be served by a 6" main. Reports indicate this pipe has been underground more than thirty years.

Some "Water Mains" in Epping are 1" plastic, 2" plastic, 1½" metal, 2" metal, etc. All water mains in Epping "dead end". To support fire hydrants, mains need to be 6" in diameter. Mains should not dead end but connect with other mains to form "loops" and contain isolation valves.

The thorough cleaning of the No.1 well in July 1983 made possible a more rapid movement of water from well to storage and the Town system. This proved of great value on December, 4 1984 when back to back structure fires on Water and Mill Streets required large volumes of water. The system provided the water and only a few users at high elevations suffered from low pressure.

Most faulty hydrants have been repaired or replaced. Faulty hydrants will be repaired, if possible, and if not, replaced. A program for installing "dry hydrants" in ponds and rivers is getting underway. Fire protection is necessary for the entire Town.

The approval for all Septic Systems in the Town of Epping is now a function of the Water & Sewer Commission. Mr. David Richards is responsible for approving design, percolation and installation of all septic systems. Your support for this program will be appreciated. We will assist in the evaluation of present septic systems. If you are having a problem, please call Dave Richards.

ANNUAL REPORT
of
EPHING HEALTH OFFICER

In 1984, the Health Officer's activities included licensing Day Care and Foster Home facilities, Meals On Wheels Program, working with Conservation Commission regarding Wetlands and assisting the Town in addressing existing health and safety problems and violations.

Roxanna Wolfe, Epping's Health Officer for five years, retired her position in the Fall of 1984. On November 19, 1984, I, Claire Fisher was sworn in as Health Officer for the Town of Epping. As a recent resident in the Town, I take on my new position with enthusiasm and excitement.

As you know, the State and Town have adopted ordinances regarding health, safety, land use and also to safeguard water resources. Every citizen has an obligation to themselves, their property and the Town to observe, comply and honor rules that the Town has established for itself.

Just a few years ago, Epping acquired an unfortunate reputation because of the Keefe Site, one of some 400 hazardous waste sites listed by the Super Fund. Through extensive clean up and cooperation, this site no longer threatens the health and safety of Epping's citizens.

Over the past year, groups in the community have voluntarily given of their time and energy seeking to make Epping a more congenial place to live. The "Epping On The Move" project and the opening of the Arts Center have spruced up the downtown. The two federal grants promise to bring even more improvements. For these efforts to bear fruits, every citizen in Town must do his or her part to make Epping a town in which each and all can take pride.

REspectfully submitted,

Claire Fisher
Health Office
Town of Epping

REPORT OF TRUST FUNDS

REPORT OF TRUST FUNDS

CBL - Care of Burial Plot
CPC - Care of Plumer Cemetery
TP - Care of Town Poor

CC - Care of Chase Cemetery
CCC - Care of Central Cemetery
S&L - School and Library
MJP - Care of Miriam Jackson Park

SC - Support of Churches
BP - Books for Public Library
CWC - Care of Wiggins Cemetery

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	Principal	Balance End Year	Income Beginning Year	Income During Year	.0501929*	.1498467	Expended During Year	Balance End Year
COMMON TRUST No. 1										
1898	Lovell J. Brock	CBL	100.00		100.00	109.39	5.02	14.98		129.39
1899	George W. Plumer	CPC	700.00		700.00	829.83		104.89		934.72
1902	Elijah & Gardner Jones	CBL	100.00		100.00	56.31		14.98		71.29
1903	Mary S. Burnham	CBL	50.00		50.00	41.63	2.01	7.49		51.13
1904	Rufus H. Smith	TP	2,206.86		2,206.86			330.69	330.69	
1905	Hannah Durgin	CBL	100.00		100.00	102.99	5.02	14.98		122.99
1906	Lydia W. Ladd	CCC	1,000.00		1,000.00	282.40		149.85	78.62	353.63
1908	Horace W. Langley	CBL	500.00		500.00	752.12	36.39	74.92		863.43
1908	Mary E. Burnham	CBL	100.00		100.00	108.99	5.02	14.98		128.99
1913	William A. Cudworth	CBL	50.00		50.00	42.75	2.01	7.49		52.25
1913	J. C. Bennett	CBL	75.00		75.00	76.48	3.76	11.24		91.48
1914	Annie M. Pike	CBL	75.00		75.00	77.39	3.76	11.24		92.39
1915	Walter Little	CBL	75.00		75.00	76.48	3.76	11.24		91.48
1916	Celia Stevens	CBL	100.00		100.00	12.71	14.98		12.00	15.69
1917	Abbie T. Spaulding	CBL	150.00		150.00	35.22		22.48	11.79	45.91
1918	Elizabeth A. Edgerly	CBL	50.00		50.00	42.82	2.01	7.49		52.32
1918	Fogg Fund	SC	100.00		100.00	.02		14.98		15.00
1918	Harriet A. True	CBL	100.00		100.00	116.00	5.02	14.98		136.00
1919	Mary A. Jones	CBL	50.00		50.00	42.75	2.01	7.49		52.25
1920	Albert L. Norris	CBL	50.00		50.00	11.74		7.49	3.93	15.30
1920	James A. Corning	CBL	100.00		100.00	112.39	5.02	14.98		132.39
1920	Rebecca J. Foss	CBL	100.00		100.00	109.39	5.02	14.98		129.39
1922	Hosea B. Burnham	S&L	5,000.00		5,000.00	.10		749.23	749.33	
1923	Emma Clavage	CBL	100.00		100.00	109.99	5.02	14.98		129.99
1923	Sara F. Wright	CBL	100.00		100.00	109.99	5.02	14.98		129.99
1923	Bessie A. Miles	CBL	100.00		100.00	110.00	5.02	14.98		130.00

1926	Carrie E. Norris	CBL	100.00	58.58	14.98	73.56
1926	Carrie E. Norris	CBL	100.00	111.99	14.98	131.99
1926	Fred H. Johnson	CBL	100.00	107.99	14.98	127.99
1926	Linda Tarbox	CBL	100.00	108.99	14.98	128.99
1926	Asa Robie	CBL	200.00	299.90	29.97	343.92
1926	Caleb J. French & Mary French	BP	11,510.61		1724.83	
1927	Isabell E. Bartlett	CBL	100.00	109.01	14.98	129.01
1928	John O. Edgerly	CBL	100.00	93.81	14.98	108.79
1929	James A. Johnson	CBL	200.00	261.39	29.97	303.90
1929	Jacob H. Tilton	CBL	100.00	110.01	14.98	130.01
1929	Frank A. Miles	CBL	50.00	42.64	7.49	52.14
1929	Levi Thompson	CBL	100.00	109.00	14.98	129.00
1930	Lizzie Rundlett	CBL	100.00	117.00	14.98	137.00
1932	Daniel Cate	CBL	100.00	108.40	14.98	128.40
1933	George Hopkinson	CBL	100.00	108.40	14.98	128.40
1933	Mary E. P. Sanborn	TP	6,273.11		940.01	
1934	Mary E. P. Sanborn	CBL	200.00	294.93	29.97	338.95
1934	Almon L. True	CBL	100.00	112.40	14.98	132.40
1935	Sarah P. Prescott	CBL	225.00	84.51	33.72	93.23
1940	Alfred Trask Blake	CBL	125.00	35.47	18.73	39.20
1941	Hatti Chase	CBL	100.00	109.01	14.98	129.01
1943	George B. True	CBL	100.00	101.55	14.98	121.55
1943	Joseph A. Edgerly	CBL	200.00	206.46	29.97	236.43
1943	Marcus M. Taylor	CBL	200.00	280.00	29.97	323.52
1943	Frank B. Blaisdell	CBL	100.00	117.92	14.98	137.92
1945	Matthew J. Harvey	CBL	100.00	130.19	14.98	151.44
1946	Charles E. Gear	CBL	500.00	872.28	74.92	989.86
1946	Milton J. Bly	CBL	100.00	116.92	14.98	136.92
1947	Cyrus Sanborn	CBL	200.00	259.82	29.97	302.34
1950	Abbie M. Norris	CBL	200.00	264.00	29.97	306.52
1951	Isaiah, Myra & Charles Purinton	CBL	200.00	251.06	29.97	293.08
1952	Elizabeth Beals	CBL	200.00	281.14	29.97	324.66
1952	Myra E. Stevens Green	CBL	100.00	23.18	14.98	28.16
1952	George E. Beede	CBL	300.00	441.19	21.58	507.72
1954	William Fieldsend	CBL	100.00	110.40	14.98	130.40
1958	Frank Willard	CBL	300.00	421.99	44.95	487.52
1960	Wiggin Fund	CWC	200.00	176.43	29.97	181.40
1960	Blanche R. Purington	CBL	300.00	395.48	44.95	459.50
1968	John J. Tilton	CBL	100.00	101.31	14.98	120.81
1974	Georgia Chase	CBL	66.87	66.21	10.02	76.23
1976	John & Minnie Warren	CBL	400.00	314.26	15.06	389.26

REPORT OF TRUST FUNDS

CBL - Care of Burial Plot
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SC - Support of Churches
BP - Books for Public Library
CWC - Care of Wiggin Cemetery

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	Principal	Balance End Year	Income Beginning Year	Income During Year	.0501929*	.1498467	Expended During Year	Balance End Year
1976	Matthew Harvey	CBL	100.00		100.00	75.73	3.51	14.98	275.16	94.22
1982	Central Cemetery Fund	CCC	3,500.00		3,500.00	1,211.09		524.46	27.73	1,460.39
1983	Miriam Jackson Park	MJP	1,000.00		1,000.00	83.33		149.85		205.45
1983	Fred Johnson	CBL	100.00		100.00	2.62		14.98		17.60
	TRUST FUND TOTAL		39,982.45		39,982.45	12,057.87	•416.34	5,991.07	4,229.09	•14,236.19

• \$8,295.00 from accumulated income invested
 earned \$416.34 distributed to several accounts

Note: Common Trusts #1, #2 & #3 as of Dec. 31, 1983 were combined Jan. 1st, 1984 in Common Trust #1.

REPORT OF THE COMMON TRUST FUND INVESTMENTS OF THE TOWN OF EPPING, N.H. AS OF DECEMBER 31, 1984

Note: Common Trusts #1, #2 & #3 as of Dec. 31, 1983 were combined Jan. 1st, 1984 in Common Trust #1.

Account No.	Description of Investment (Names of Banks, Stocks, Bonds, etc.)	Principal	Proceeds		Income		Income		Balance	
		Balance Beginning Year	Purchases	From Sales	Principal End Year	Balance Beginning Year	During Year	Expended During Year	End Year	Balance Year
5269461	Fidelity Daily Income Trust	9997.98			9997.98	135.87	1831.53	1827.10	140.30	
36003373	Portsmouth Savings Bank Cert. of Deposit	11710.77	11710.77	11710.77	11710.77		1592.39	1592.39		
24-310473	N.H. Savings Bank Term Account Certificate	4500.00			4500.00	38.84	393.86	432.70		
69-400697	N.H. Savings Bank S&L Savings Certificate	5527.94		5529.94			514.97	514.97		
01-21-004348	United Federal Bank Investment Certificate		6042.87		6042.87		346.85	346.85		
01-21-011971	United Federal Bank Investment Certificate	272.06		272.06		4.93	108.05	90.41	22.57	
50-002895-6	Indian Head Bank & Trust Co. Passbook	7973.70		242.87	7730.83		1071.51	1071.51	162.87	
320691215	Amoskeag Sav. Bank Invest. Sav. Certificate	39,982.45			39,982.45	179.64	5974.35	5991.12		
	Common Trust Totals		*8,295.00							
	Portion of accumulated income invested									
320691215	Amoskeag Sav. Bank Invest. Certificate				8,295.00		416.35	416.34	.01	
Notes:										
*Transfer from check book balance										
•Transfer to Checking Account										
†Held in Indian Head Account #50-002895-6										
TOTALS		39,982.45	26,048.64	17,753.64	48,277.45	†179.64	6,390.70	•6,407.46	†162.88	

ANNUAL REPORTS

of the

EPPING SCHOOL DISTRICT

For The Fiscal Year

July 1st 1983 to June 30th, 1984

OFFICERS OF THE EPPING SCHOOL DISTRICT
1984 - 1985

SCHOOL BOARD

Judith Phelps, Chairperson	Term Expires 1987
William Williamson	Term Expires 1985
Deborah Brooks	Term Expires 1986
Dorothy K. Hall	Term Expires 1986
W. Ronald Nickerson	Term Expires 1987

SUPERINTENDENT OF SCHOOLS

George C. Cross

ASSISTANT SUPERINTENDENT OF SCHOOLS

Edward W. Donovan

ADMINISTRATORS

Elizabeth Bilodeau, Principal Grades 1-4

Roy W. Whalen, Principal Grades 5-12

TREASURER

Harold Bowles

MODERATOR

Mary Fecteau

CLERK

Darleen Beauchesne

REPORT OF SCHOOL DISTRICT TREASURER
for the
Fiscal Year July 1, 1983 to June 30, 1984

SUMMARY

Cash on Jand July 1, 1983.....	32,824.81
(Treasurer's Bank Balance)	
Received from Selectmen.....	
Current Appropriation.....	1,515,219.95
Deficit Appropriation.....	30,000.00
Balance of Previous Appropriation...	-0-
Advance on Next Year's Appropriation	-0-
Revenue from State Sources.....	98,240.02
Revenue from Federal Sources.....	26,579.00
Received from Tuitions.....	7,659.00
Received as income from Trust Fund....	460.76
Received from Sale of Notes & Bonds....	-0-
(Principal only)	
Received from Capital Reserve Funds....	-0-
Received from all other sources.....	81,515.79
TOTAL RECEIPTS.....	1,759,674.52
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR.....	1,792,499.33
(Balance and Receipts)	
LESS SCHOOL BOARD ORDERS PAID.....	1,791,127.58
BALANCE ON HAND JUNE 30, 1984.....	1,371.75
(Treasurer's Bank Balance)	

Harold Bowkes

District Treasurer

SCHOOL ADMINISTRATIVE UNIT NO. 14

ADMINISTRATIVE SALARIES
1984-1985

<u>DISTRICT</u>	<u>Share of Superintendent's Salary</u>	<u>Share of Asst. Supt.'s Salary</u>
Chester	\$ 7,313.60	\$ 6,134.42
Epping	13,599.35	11,406.70
Fremont	4,546.30	3,813.28
Newmarket	<u>14,073.75</u>	<u>11,804.60</u>
	\$ 39,533.00	\$33,159.00

EPPING SCHOOL DISTRICT MEETING

May 1st, 1984
7:30 p.m.

John Clarke, Deputy School Moderator, Pro-Tem, on behalf of School District Moderator Kendall Chase, opened the meeting at 7:42 p.m.

Article #1 was read as follows:

- 1) To hear reports of agents, auditors, committees or officers chosen and pass any vote relating thereto.

Judith Phelps, School Board Chairperson motioned to move Article #1 was read. William Williamson, School Board Member seconded the motion. Motion was voted on by the floor. Motion carried.

Article #2 was read as follows:

- 2) To see if the District will vote, under the provisions of RSA 198:20-b, to authorize the School Board to apply for, accept and expend without further action by the School District Meeting, money from any source which becomes available during the 1984-85 school fiscal year provided that such expenditures be made for purposes for which a School District may appropriate money and that such expenditures not require the expenditure of other School District funds. Further that the School Board hold a public hearing prior to accepting and spending such money.

William Williamson, School Board Member motioned to move Article #2 as read. Deborah Brooks, School Board Member seconded the motion. Motion was voted on by the floor. Motion carried.

Article #3 was read as follows, with changes of amount by the Board.

- 3) To see if the District will vote to raise and appropriate Thirty Thousand Dollars (\$30,000.00) for the purpose of financing Special Education said amount to be a deficit appropriation.

Deborah Brooks, School Board Member motioned to move Article #3 as read. Ronald Nickerson, School Board Member seconded the motion. Public discussion was held. Article #3 was then voted on by the floor. The article passed. Motion carried.

Article #3 was read as follows:

- 4) To see if the District will vote to raise the appropriate sum of Two Thousand Dollars (\$2,000.00) to make necessary roof and masonry repairs.

Ronald Nickerson, School Board Member, motioned to move Article #4 as read. William Williamson, School Board Member, seconded the motion. Judith Phelps explained which roof area the article referred to. Vote was taken from the floor. Article #4 passed. Motion carried.

ferred to. Vote was taken from the floor. Article #4 passed. Motion carried.

Article #5 was read as follows:

- 5) To see if the District will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000.00) to install carpeting in two classrooms and hallways at the elementary school.

Ronald Nickerson, School Board Member, motioned to move Article #5 as read. Judith Phelps, School Board Chairperson, seconded the motion. Vote was taken from the floor. Article #5 passed. Motion carried.

Article #6 was read as follows:

- 6) To see if the District will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000.00) to install partitions on the first and second floors at the elementary school.

Deborah Brooks, School Board Member, motioned to move Article #6 as read. Judith Phelps, School Board Chairperson, seconded the motion. Phelps explained the location of the needed partitions being a fire wall as recommended by the Fire Marshall and a wall downstairs for principal's office and clerical office, hence their offices are being converted into classrooms. Vote was taken from the floor. Article #6 passed. Motion carried.

Article #7 was read as follows:

- 7) To see if the District will vote to raise and appropriate the sum of Seventy Thousand Eight Hundred Eighty-Four and 00/100 (\$70,884.00) Dollars to fund the cost items related to an increase in teachers' salaries and benefits attributable to the Collective Bargaining Agreement being entered into by the Epping School Board and the Epping Education Association for the 1984-85 fiscal year. Such sum of money representing the additional costs attributable to an increase in salaries and benefits over those obligations payable under the prior Collective Bargaining Agreement.

William Williamson, School Board Member, motioned to move Article #7 was read. Judith Phelps, School Board Member, seconded the motion. Discussion from the floor was heard.

Kenneth Perry moved to amend Article #7 to read;

"To see if the District will vote to raise and appropriate the sum of Forty Six Thousand Eight Hundred Dollars (\$46,800) to fund the cost items related to an increase in teachers' salaries and benefits attributable to the Collective Bargaining Agreement being entered into by the Epping School Board and the Epping Education Association for the 1984-85 fiscal year. Such sum of money representing the additional costs attributable to an increase in salaries and benefits over those obligations payable under the

prior Collective Bargaining Agreement.

Vote was taken from the floor on Article #7 amendment. The amendment was defeated. Motion denied.

The Petitioners for a ballot vote withdrew their request. Article #7 was read again. Vote was taken from the floor. Article #7 passed. Motion carried.

Article #8 was read as follows:

- 8) BY PETITION: To see if the District will vote to raise and appropriate the sum of \$18,000.00 for the purpose of paying a Middle School Principal.

Mrs. Lorraine Rauh motioned to move the article as read. Member from the floor seconded the motion. Discussion was heard from the floor. Mark Joyce motioned to move the question. Member from the floor seconded the motion. Article #8 was voted on. Article #8 was defeated. Motion denied.

Article #9 was read as follows:

- 9) To see what sum of money the District will vote to raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the support of statutory obligations of the district.

Judith Phelps, School Board Chairperson, motioned to move and appropriate the sum of \$1,953,219.00 for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district. Discussion was heard. Phelps noted the budget increase of \$269,588.00 or 15.7% increase. Vote was taken from the floor. Article #9 passed. Motion carried.

Article #10 was read as follows:

- 10) To transact any other business which may legally come before the meeting.

Motion from the floor was heard to adjourn the meeting. Motion was seconded from the floor. Motion voted and carried. Meeting adjourned at 9:05 p.m.

drb

5/2/84

FINANCIAL STATEMENTS

OF

EPPING SCHOOL DISTRICT

As of June 30, 1984

JOSEPH J. GIORDANI, C.P.A.
GILIAN P. LORTIE, C.P.A.

TELEPHONE — 772-3460
772-3481

MEMBERS:
AMERICAN INSTITUTE — CPAs
NH SOCIETY — CPAs
AICPA — PRIVATE COMPANIES
PRACTICE SECTION

GIORDANI & LORTIE, PROF. ASSN.

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 459
EXETER, NEW HAMPSHIRE 03833

November 20, 1984

Mr. George Cross
Superintendent of Schools - SAU #14
North Road
Brentwood, New Hampshire 03833

RECEIVED
NOV 26 1984
SUPERVISORY
NO. 14

RE: Epping School District 6/30/84

Dear George:

We have completed our analysis of the two activity funds which were not encompassed by our year end audit report.

Our findings were as follows: Total receipts for the two funds for the year were \$24,884.86; Total disbursements - \$21,226.58; Ending cash balance \$3,658.28.

The effect on the financial statement of the above information will be confined to pages two and six of the audit report. On page two under "Fiduciary Fund Types" the following changes should be noted:

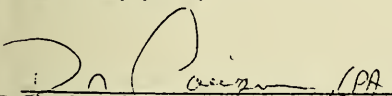
Cash	\$ 32,316
Total Assets	\$ 32,316
Interfund payable	\$ 4,471
Due student groups	27,845
Total Liabilities & Fund Equity	\$ 32,316

Page six would reflect the following changes: "Additions" column increases to \$133,478; "Deductions" column increases to \$126,758 and the "Balance June 30, 1984" column increases to \$32,316.

The changes indicated above have no effect upon the financial position of the School District. Yet, the changes should be reported to the School Board and any other persons who are relying on the financial statements and auditor's report for the year ended June 30, 1984.

Thank you for the opportunity to correct our report. If we may be of further assistance, please do not hesitate to contact us.

Very truly yours,

 Don Carignan, CPA.
Giordani & Lortie, Prof. Assn.
Certified Public Accountants

EPPING SCHOOL DISTRICT

Table of Contents

Auditor's Opinion

PAGE NO.
1

EXHIBITS:

A.	Combined Balance Sheet All Fund Types and Account Groups	2
B.	Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	3
C.	Combined Statement of Revenues, Expenses and Changes in Fund Equity - All Proprietary Fund Types - Food Service	4
D.	Combined Statement of Changes in Financial Position - All Proprietary Fund Types - Food Service	5
E.	Combined Statement of Changes in Assets and Liabilities - Student Activities - Agency Fund	6
	Notes to Financial Statements	7 - 10

JOSEPH J. GIORDANI, C.P.A.
BRIAN P. LORTIE, C.P.A.

TELEPHONE — 772-3460
772-3481

MEMBERS:
AMERICAN INSTITUTE — CPAs
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AICPA — PRIVATE COMPANIES
PRACTICE SECTION

GIORDANI & LORTIE, PROF. ASSN.

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 459
EXETER, NEW HAMPSHIRE 03833

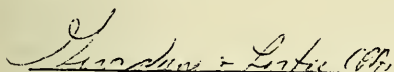
Epping School Board
Epping School District
Epping, New Hampshire

We have examined the combined financial statements of the Epping School District for the year ended June 30, 1984, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards, and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 1 (accounting policies), the combined financial statements referred to above do not include the financial statements of the General Fixed Assets Account Group. Also, the Food Service Fund, a proprietary fund type does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets is not included in the financial statements. In both cases these statements are required to be included to conform with generally accepted accounting principles.

In our opinion, except that the omission of the financial statements described above, results in an incomplete presentation, as explained in the preceding paragraph, the combined financial statements referred to above present fairly the financial position of the Epping School District at June 30, 1984 and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Very truly yours,


Giordani & Lortie, Prof. Assn.
Certified Public Accountants

Dated October 8, 1984

Exhibit A

EPHING SCHOOL DISTRICT

Combined Balance Sheet
All Fund Types and Account Groups

June 30, 1984

	GOVERNMENTAL FUND TYPES GENERAL	PROPRIETARY FUND TYPES FOOD SERVICE	FUDICIARY FUND TYPES AGENCY	ACCOUNT GROUP LONG-TERM DEBT	TOTALS (MEMORANDUM ONLY)
<u>ASSETS</u>					
CURRENT ASSETS:					
Cash	\$ 5,111	\$ 10,460	\$ 28,658	\$ -	\$ 44,229
Intergovernmental receivables	24,298				24,298
Interfund receivables	10,825	11,920			22,745
Inventory		2,808			2,808
TOTAL CURRENT ASSETS	40,234	25,188	28,658	-	94,080
OTHER DEBITS:					
Amount to be provided for retirement of long- term debt				1,165,000	1,165,000
TOTAL ASSETS	\$ 40,234	\$ 25,188	\$ 28,658	\$ 1,165,000	\$ 1,259,080
<u>LIABILITIES & FUND EQUITY</u>					
CURRENT LIABILITIES:					
Interfund payables	\$ 7,449	\$ 10,825	\$ 4,471	\$	\$ 22,745
Due to student groups			24,187		24,187
Other payables	9,560				9,560
TOTAL CURRENT LIABILITIES	17,009	10,825	28,658	-	56,492
LONG-TERM LIABILITIES:					
Bonds payable				1,165,000	1,165,000
	-	-	-	1,165,000	1,165,000
<u>FUND EQUITY:</u>					
Retained earnings:					
Unreserved		14,363			14,363
Reserved for encumbrances	2,820				2,820
Fund Balances:					
Unreserved	20,405				20,405
TOTAL FUND EQUITY	23,225	14,363	-	-	37,588
TOTAL LIABILITIES AND FUND EQUITY	\$ 40,234	\$ 25,188	\$ 28,658	\$ 1,165,000	\$ 1,259,080

Exhibit B

EPPING SCHOOL DISTRICT

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balance-Budget & Actual
Governmental Fund Types

For The Year Ended June 30, 1984

	GENERAL FUND		OVER (UNDER)
	BUDGET	ACTUAL	BUDGET
REVENUES:			
Local Sources:			
Tax appropriation	\$ 1,515,220	\$ 1,515,220	\$ -0-
Tuition	8,800	19,670	10,870
Other	26,620	49,770	23,150
Deficit appropriation	30,000	30,000	-0-
	<u>1,580,640</u>	<u>1,614,660</u>	<u>34,020</u>
State Sources:			
Unrestricted grants-in-aid	12,962	12,962	-0-
Restricted grant-in-aid	78,670	74,661	(4,009)
	<u>91,632</u>	<u>87,623</u>	<u>(4,009)</u>
Federal Sources:			
Restricted grants-in-aid	31,000	35,190	4,190
TOTAL REVENUES	<u>1,703,272</u>	<u>1,737,473</u>	<u>34,201</u>
EXPENDITURES:			
Instruction Services			
Regular education programs	733,556	729,376	4,180
Special education programs	126,809	187,034	(60,225)
Vocational education programs	16,000	9,910	6,090
Other instructional programs	2,444	4,507	(2,063)
Supporting Services:			
Pupils	65,706	66,166	(460)
Instructional staff	36,975	32,253	4,722
General administrative	62,002	73,000	(10,998)
School administrative	99,136	102,236	(3,100)
Business	320,594	316,577	4,017
Nutrition grant		362	(362)
Community development grant	-0-	798	(798)
Debt services	<u>190,745</u>	<u>190,745</u>	<u>-0-</u>
	<u>1,653,967</u>	<u>1,712,964</u>	<u>(58,997)</u>
Other Financing Sources (Uses):			
Transfers - out (uses)	50,844	60,863	(10,019)
Transfers - in sources	-0-	-0-	-0-
TOTAL EXPENDITURES - NET	<u>1,704,811</u>	<u>1,773,827</u>	<u>(69,016)</u>
Excess of Revenues over (under)			
Expenditures	(1,539)	(36,354)	(34,815)
Fund Balance - July 1, 1983	<u>38,358</u>	<u>59,579</u>	<u>21,221</u>
Fund Balance - June 30, 1984	<u>\$ 36,819</u>	<u>\$ 23,225</u>	<u>\$ (13,594)</u>

-3-

The accompanying notes are an integral
part of these financial statements

Exhibit C

EPPING SCHOOL DISTRICT

Combined Statement of Revenues, Expenses
and Changes in Fund Equity All Proprietary Fund Types

For The Fiscal Year Ended June 30, 1984

	PROPRIETARY FUND TYPE ENTERPRISE FUND <u>FOOD SERVICE</u>
OPERATING REVENUES:	
Local Sources:	
Food service sales	\$ 36,897
Federal Sources:	
Restricted grants-in-aid	31,928
TOTAL OPERATING REVENUES	<u>68,825</u>
OPERATING EXPENSES:	
Personal services salaries	26,094
Supplies and other expenses	113,731
TOTAL OPERATING EXPENSES	<u>139,825</u>
OPERATING (LOSS)	(71,000)
OTHER INCREASES:	
Operating transfer from general fund	<u>60,863</u>
NET (LOSS)	(10,137)
Retained Earnings - July 1, 1983	<u>24,500</u>
Retained Earnings - June 30, 1984	<u>\$ 14,363</u>

-4-

The accompanying notes are an integral
part of these financial statements

GIORDANI & LORTIE, PROF. ASSN.
Certified Public Accountants

Exhibit D

EPHING SCHOOL DISTRICT

Combined Statement of Changes in Financial Position
All Proprietary Fund Types

For The Fiscal Year Ended June 30, 1984

PROPRIETARY FUND TYPE
ENTERPRISE FUND
FOOD SERVICE

SOURCES OF WORKING CAPITAL:

Operations:

Net (loss)

\$ (10,137)

NET DECREASE IN WORKING CAPITAL

\$ (10,137)

ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL:

Cash

\$ 962

Receivables

(477)

Inventories

(928)

Accounts payable

(9,694)

NET DECREASE IN WORKING CAPITAL

\$ (10,137)

The accompanying notes are an integral
part of these financial statements

Exhibit E

EPPING SCHOOL DISTRICT

Combined Statement of Changes in Assets and Liabilities
Student Activities Fund

For The Fiscal Year Ended June 30, 1984

<u>AGENCY FUNDS</u>	<u>BALANCE</u> <u>JULY 1, 1983</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 1984</u>
<u>ASSETS</u>				
Cash	<u>\$ 25,596</u>	<u>\$ 108,593</u>	<u>\$ 105,531</u>	<u>\$ 28,658</u>
<u>LIABILITIES</u>				
Due to General Fund	\$ 8,974	\$ -0-	\$ 8,974	\$ -0-
Due to Lunch Fund	-0-	4,471	-0-	4,471
Due to Student Groups	16,622	104,122	96,557	24,187
	<u>\$ 25,596</u>	<u>\$ 108,593</u>	<u>\$ 105,531</u>	<u>\$ 28,658</u>

The accompanying notes are an integral
part of these financial statements

GIORDANI & LORTIE, PROF. ASSN.
Certified Public Accountants

EPHING SCHOOL DISTRICT

Notes to Financial Statements

1. Summary of Significant Accounting Policies:

The accounting policies of the Epping School District conform to generally accepted accounting principles for local educational governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

Basis of Accounting

The accrual basis of accounting is used for all proprietary (food service) and fiduciary (agency) funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

- a. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
- b. Prepaid expenses are not normally recorded.

General fixed assets are not capitalized in the accounting records when acquired. Funds used to acquire general fixed assets and/or make debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made. The food service fund has never maintained a record of its fixed assets and related depreciation accounts for measuring their operations. Generally accepted accounting principles require that general fixed assets be capitalized and accounted for in a separate fixed assets group of accounts.

Taxes Collected by Others

Under State law, the Town of Epping collects School District taxes as part of local property tax assessments. As collection agent, the Town is required to pay over to the School District its share of property tax assessments through periodic payments based on projected cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes.

Interfund - Transactions

During the course of normal operations, the School District has numerous transactions between funds including expenditures and transfers of resources to provided services. The accompanying governmental and proprietary funds financial statements reflect such transactions as transfers.

Retirement Plan

Substantially all full time employees of the District participate in the State of New Hampshire Retirement system. Under this plan, participants contribute annually a percentage of compensation which is fixed by law and dependent upon age when contributions begin. The District contribution rate for normal cost of the plan is based upon an actuarial valuation of the State plan as of June 1984 and has been set at .80% of annual compensation for teachers and 2.27% for other employees.

EPHING SCHOOL DISTRICT

Notes to Financial Statements

For the fiscal year ended June 30, 1984 the normal cost of the plan to the District was \$11,841. The amount, if any, of the excess vested benefits over pension fund assets for the Epping School District is not available. At June 30, 1984 the District had no past service cost obligation.

Sick Leave

The Epping School District support personnel may accumulate up to 24 days of sick leave and school teachers may accumulate up to 130 days of sick leave. Upon retirement applicable to RSA-192 the District will pay; upon death or retirement \$13.00 per day for each day of accumulated sick leave, for which an annual provision is made in the budget. The District does not record the cost of sick leave when earned. Estimated value of accumulated sick leave for retirement at June 30, 1984 is \$3,120.00

Inventory

Inventories are stated at the lower of cost or market value.

2. Purpose of Funds and Account Groups:

The School District reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the School District and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

B. Proprietary Funds

Enterprise Funds - these funds account for operations of entities that provide services or user charge, or other basis to the general public or for food service operations.

C. Fiduciary Funds

Trust and Agency Funds - these funds are used to account for assets held by the School District in a fiduciary capacity for various purposes including student activities funds. Receipts and expenditures of each fund are governed by statutes or local law.

D. General Long-term Debt - Account Group

This group is used to account for the outstanding principal balances of general obligation bonds or notes.

EPPING SCHOOL DISTRICT

Notes to Financial Statements

3. Budget:

The School District's budget represents functional appropriations as authorized by annual or special School District meetings. The School Board may transfer funds between operating categories as they deemed necessary.

4. Changes in Long-term Debt:

Bonds payable - July 1, 1983	\$ 1,290,000
Less: bonds retired	<u>.125,000</u>

Bonds payable - June 30, 1984	<u>\$ 1,165,000</u>
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Bonds payable at June 30, 1984 are comprised of the following individual issues:

General Obligation Bonds:

\$1,125,000 of 5.4% Junior High School Serial Bonds due in annual installments of \$115,000 through September 1993.

\$40,000 of 4.2% Building and Equipment Serial Bonds due in annual installments of \$10,000 through August 1987.

Total \$1,165,000.

General Obligation Bonds are direct obligations of the School District for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within District boundaries.

The annual requirements to amortize all debt outstanding as of June 30, 1984 including interest payments of \$303,735, are as follows:

Year Ended June 30,	
1985	\$ 184,115
1986	177,485
1987	170,855
1988-1991	579,550
1992-1994	356,730
TOTAL	<u>\$1,468,735</u>

5. Unreserved Fund Balance of The General Fund: (Exhibit A & B)

The School District follows the practice of applying unreserved fund balances of the General Fund of the current year as a reduction of taxes in the following year as required by state statutes. At June 30, 1984 fund balance available to reduce 1984-1985 school taxes is \$23,226. This amount includes the \$30,000 deficit appropriation voted at the May 1, 1984 District meeting.

EPPING SCHOOL DISTRICT

Notes to Financial Statements

6. Encumbrances:

Business
Operations - Maintenance and Plant \$ 2,820

The District follows the practice of encumbering unfilled purchase commitments at year end. These encumbrances are reported as a component of fund balance. State statute does not recognize such reserves as being unavailable for reduction of subsequent year school taxes.

7. Contingent Liabilities:

A possible liability may exist between the School District and an Epping property holder over boundary rights. This situation has existed in previous years and according to the School's attorneys no specific demands have been made by this person to date.

8. Commitments:

The District has entered into a contract with Berry Transportation for the transportation of the District children for school year 1984-1985. The cost of the contract is \$105,000 - payable in equal installments of \$10,500 over the ten month period September 1984 - June 1985.

9. Net Cash Resources:

New state statutes require that lunch program fund balances not exceed three times average monthly expenditures for the overall program. Epping School District's lunch program is in compliance with that statute.

MANAGEMENT LETTER

OF

EPPING SCHOOL DISTRICT

As of June 30, 1984

JOSEPH J. GIORDANI, C.P.A.
BRIAN P. LORTIE, C.P.A.

TELEPHONE — 772-3460
772-3481

MEMBERS:
AMERICAN INSTITUTE — CPAs
NH SOCIETY — CPAs
AICPA — PRIVATE COMPANIES
PRACTICE SECTION

GIORDANI & LORTIE, PROF. ASSN.

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 459

EXETER, NEW HAMPSHIRE 03833

Epping School Board
Epping School District
Epping, New Hampshire

Dear Board Members:

We have examined the financial statements of the Epping School District for the year ended June 30, 1984, and have issued our report thereon dated October 8, 1984. As a part of our examination we reviewed and tested the District's system of internal control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal control is to provide reasonable but not absolute assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgements by those managing the District's affairs.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgement, carelessness or any other of several factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented intentionally by those managing the District's affairs with respect to the estimates and judgements required in the preparation of financial statements.

Further projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the School District's system of internal accounting control for the year ended June 30, 1984, which was made for the purpose set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system. However, such study and evaluation disclosed the following conditions that we believe should be corrected as soon as possible.

EPPING SCHOOL DISTRICT

Internal Control Recommendations

For The Year Then Ended June 30, 1984

Previously Mentioned Recommendations:

Bank Reconciliations: (Treasurer, School Board and SAU)

As we have mentioned in past years reports, it is the treasurer's responsibility, by statute, to reconcile bank accounts for which he is responsible. This basic lack of internal control has again cost us much audit time in order to correct this problem.

We recommend that the School Board request a bank reconciliation be presented at their monthly meeting in order that they may be able to maintain control of the situation.

Surety Bonds - Treasurer and Student Activity Funds: (School Board, School and SAU)

Relative to the above mentioned matter of safety and custody of school funds, we strongly recommend your review of the surety bonds covering the responsible financial officials in the School District. These officials would include the treasurer, custodians of the school activities fund and school lunch fund.

Policy of Controlling Fixed Assets: (School Board and SAU)

The School District does not maintain records of general fixed assets as a matter of policy. Such assets would consist of such items as; land, buildings, furniture and fixtures, equipment, vehicles, etc. The recording of fixed assets fulfills the stewardship needs to provide for physical and dollar value control, and establishes accountability for capital expenditures over the years.

With the recording of fixed assets, the related depreciation could be determined on an annual basis for the purpose of measuring total costs of the School District's services and evaluating the efficiency of programs.

This would be of particular importance to the food service program.

General Ledger System: (School Board and SAU)

All the transactions for the School District should be maintained on a modified accrual basis (general fund) as required by the New Hampshire Financial Accounting Handbook. This would mean that cash receipts, cash disbursements, accounts receivable and accounts payable should be recorded on a consistent basis when supplying financial reports to the School Board. A double-entry system is needed to conform with these recommendations.

Failure to record receivables and payables as part of the report distorts the fund balance of the School District. This can cause over or under spending and lead to poor management decisions. Therefore, a full report should be established in conjunction with the computer to provide such financial reports.

Another consideration for the computer financial reporting system is to manipulate the printed information so that it conforms with the State's MS 25 report. This would mean applicable sub-totals for certain categories as required by the Financial Accounting Handbook mentioned above. This would save a great deal of time at the year end.

EPPING SCHOOL DISTRICT

Internal Control Recommendations

For The Year Then Ended June 30, 1984

Computer Tapes - Safeguarding: (SAU)

Because computer tapes contain such an extensive amount of your financial information, it is extremely important that all these tapes be protected. Their loss would mean a substantial hardship in terms of recreating records such as payroll, budgeting reports, etc.

In addition to safe storage of original tapes, we recommend that duplicate tapes be maintained in a fireproof storage area or protected by some other means. This policy should be adopted in writing and strictly adhered to.

Student Activity Funds: (School)

In addition to its intended use, the activity fund is also serving the role of a petty cash fund. This service is being performed as a matter of convenience for the payees. This practice should not be permitted.

Outside Services: (School Board, SAU, and School)

Payments made to individuals concerning personal services should be accounted for on a calendar year basis. It is the responsibility of the payer to account for payments in excess of \$600.00 to any one individual in a particular year.

These payments are reported on federal tax forms titled 1099 (similar to W-2 procedures). These outside services would apply to such persons as athletic officials and any other person who receives \$600.00 or more in one calendar year.

Check Signing: (SAU, School and Treasurer)

We recommend check signing authority on the District accounts be assigned to one other School District official. This authority would be used only in situations such as described above.

Purchasing and Invoice Payment Policy: (School and SAU)

The fiscal year ended June 30, 1984 saw the implementation of a purchasing and invoice payment policy for the District. This represented a major stride toward more responsible financial reporting. Yet, there are a few additional recommendations which should be implemented.

1. Someone should check the invoice extension - quantity received multiplied by invoice price - to determine if calculation is correct.
2. Invoice price should be compared with purchase order price to assure that the District is not paying more than necessary for their purchases.
3. Invoices should be "cancelled" upon payment to avoid duplicate payment.

Additional Recommendations:

Bond Registers: (SAU)

The bond registers maintained at the SAU have not been updated to reflect annual principal payments for some time. This procedure should be performed each year at the time of payment.

EPPING SCHOOL DISTRICT

Internal Control Recommendations

For The Year Then Ended June 30, 1984

Lunch Fund: (School, Lunch Director)

Upon receipt of goods from vendors the packing slip or invoice should be signed by a responsible official to indicate that the goods were in fact received. Also, many bills are paid by a statement without all of the underlying documentation being present. All packing or receiving slips should accompany an invoice when it is paid.

The School Lunch program as it exists on June 30, 1984 does not possess many accounting controls. Much of its operation is done by memory, i.e. if an individual obtains a lunch but has no ticket in hand, the director must remember if that individual has paid for the week, is a free lunch or a good credit risk.

With the volume of students who receive hot lunch at the Epping School, we feel stronger controls are necessary.

We recommend the School Lunch program adopt a ticket sales system as well as acquire a "made for school lunch program" cash register: (this register would be item coded vs. dollar coded.

Under this system students would be allowed to buy weekly lunch tickets. At that time they would pay in full and receive a lunch ticket with their name and indicating five paid meals. All other lunches sold would be controlled in the cafeteria at the point of sale. With the new register, the lunch director could ring in sales by type, i.e., adult lunch, student lunch, milk, etc. Anyone allowed a meal on credit would have their name added to an accounts receivable list. Those who have lunch tickets will have their ticket punched at the point of sale.

With this procedure the lunch director will be able to reconcile on a daily basis the total dollar sales of lunches to the number of trays utilized.

Rental School Facilities: (SAU and School)

The School facilities are rented out to the general public for special purposes or functions. Yet, we noted there was no rental income generated in the general fund. This revenue is being received by the activities fund accounts. This income belongs to the general fund and changes should be implemented to see that it is so recorded.

By implementation of the above outlined procedures, you will be making major strides towards improving your controls over the operation of the School District. With better controls come more accurate and reliable financial information.

If we may be of further assistance to you, please do not hesitate to contact us. We welcome the opportunity to discuss this report with you should you have any questions. Also, should you need assistance in implementing the above, please do not hesitate to contact us.

EPPING SCHOOL DISTRICT

Internal Control Recommendations

For The Year Then Ended June 30, 1984

At this time, we would like to thank the SAU officials, the treasurer, the fund custodians and all others who assisted us during this audit for their kind cooperation.

Very truly yours,

Giordani & Lortie (PAs)

Giordani & Lortie, Prof. Assn.
Certified Public Accountants

Dated October 8, 1984

VITAL STATISTICS

MARRIAGES REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1984

<u>DATE</u>	<u>PLACE OF MARRIAGE</u>	<u>NAME OF GROOM & BRIDE</u>	<u>DATE OF BIRTH OF EACH</u>	<u>NAME OF PARENTS</u>	<u>BY WHOM MARRIED</u>
01/23/84	EPPING, NH	Daniel Marvin WEEKS Katherine Marie LANE	03/23/56 12/15/63	Marvin E. Weeks Barbara Lingle Wayne R. Lane Ruby N. Carter	Beatrice G. Marcotte Epping, NH Justice of the Peace
02/04/84	EPPING, NH	Paul Philip STILSON Sharon Marie GLEBUS	05/04/64 06/30/64	Paul Stilson, Sr. Janice Readell George Glebus	Beatrice G. Marcotte Epping, NH Justice of the Peace
02/18/84	HINSDALE, NH	Roger Wayne BROWNE Cynthia Mae JANULEVICUS	04/09/57 06/18/54	Barbara Hillsgrove Robert C. Browne, Sr. William S. Williams George Janulevicius	Edwin O. Smith Hinsdale, NH Justice of the Peace
03/03/84	EPPING, NH	Anthony George McFARLAND, Sr. Tori Ann EATON	10/20/63 06/11/65	Carol M. Woodland, Sr. Leon C. McFarland Helen Edwards Charles E. Eaton April A. Richards	Carroll Moore Epping, NH Minister
03/17/84	EXETER, NH	Michael J. COLELLA Deborah J. STOREY	12/25/61 04/14/56	Salvatore G. Colella Nora E. Vannesse Donald Chapman	Linnus V. Vance Exeter, NH Justice of the Peace
03/24/84	EPPING, NH	Donald Edward LAVIGNE Brenda Lee DENONCOUR	07/31/48 09/22/58	Donald E. Lavigne, Sr. Eunice Sanborn Wesley Denoncour Elmer J. Denoncour	Beatrice G. Marcotte Epping, NH Justice of the Peace
04/06/84	EPPING, NH	Clifford Alexander BENSON Judith Ann PARKS	09/03/24 01/03/41	Kathleen G. Beckman Alexander Benson Viola Burns Leslie McGeoghan Marjorie Tobin Fred Pitman	Beatrice G. Marcotte Epping, NH Justice of the Peace
04/18/84	EPSOM, NH	Manning Corey PITMAN Joan Baill PITMAN	08/18/54 07/30/55	Jean Taylor John G. Papadinis Vasilia Koutoudakis	Priscilla S. Thompson Epsom, NH Justice of the Peace
04/28/84	EPPING, NH	Gary John BRADLEY Elaine Ann O'CONNELL	01/28/53 06/13/56	Rhugh Bradley Elizabeth Bradley James O'Connell	Daniel Charles O'Connell Epping, NH R.C. Priest
05/03/84	EPPING, NH	Mederic Joseph BEAUCHESNE, Jr. Cathy McKay HARRIS	10/08/28 05/29/52	Cecelia Purinton Mederic Beauchesne, Sr. Yvonne Drolet Harold L. McKay Lenetta M. Stoker	Beatrice G. Marcotte Epping, NH Justice of the Peace

MARRIAGES REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1984

DATE	PLACE OF MARRIAGE	NAME OF GROOM & BRIDE	DATE OF BIRTH OF EACH	NAME OF PARENTS	BY WHOM WARRPIED
05/05/84	KINGSTON, NH	Richard Perley KENDALL Rita Kathleen TULLY	12/22/59 10/05/63	Edward E. Kendall Marian F. Smith	Everett C. Palmer Danville, NH Minister
05/12/84	EPPING, NH	Kevin Borden SHEA Tracy Jill EATON	04/24/61 11/19/62	Ohnnie M. LeCray Helen M. LeCray Evelyn Eaton Grover Eaton	Carroll C. Moore Epping, NH Minister
05/26/84	EPPING, NH	Alan Wayne EVANS MaryJane BROWN	11/04/60 03/15/61	Barbara Richardson Howard A. Evans Carole Goodheart	John E. Bertogli Epping, NH Justice of the Peace
05/27/84	EXETER, NH	Dana Vincent WINDWARD Diane Louise LESSARD	12/14/55 08/20/65	Lurlina June Bickford Patrick J. Windward Marcelle Bacone Louis Lessard	Bette Henneberry Stratham, NH Justice of the Peace
05/26/84	EPPING, NH	James Stanton YOUNG Phyllis Ann JENKINS	02/04/33 03/18/33	June Bows John L. Young Iola Conley Lawrence Steeves	Carroll C. Moore Epping, NH Minister
06/01/84	RAYMOND, NH	Jason M. MIKELL Heidi L. HUTCHINSON	10/23/65 04/25/69	Inez L. Tidd Eugene Mikell Rita Talbot William Hutchinson	Ronald D. Townsend Paymond, NH Minister
06/03/84	KINGSTON, NH	Ralph Edward BRIERLEY III Wendi Ann ROWE	10/18/53 03/07/61	Diane Porter Mary C. Souza Edward Rowe	Bettie C. Ouellette Kingston, NH Justice of the Peace
06/09/84	HAMPTON, NH	Thomas J. McLAREN, Jr. Stephanie J. DOW	11/26/59 01/11/61	Nancy G. Barry Thomas McLaren Claudette LeBlanc Bruce Dow	Joseph B. Holliday Hampton, NH Minister
06/18/84	EPPING, NH	Michael Thomas DeMARAIS Cynthia Ann CHAPMAN	12/23/62 05/24/63	Thomas DeMarais Ann Hartford Clifford Chapman	Martha J. Warren W.Epping, NH Justice of the Peace
06/18/84	EPPING, NH	Mitchell Paul CONDYLLIS Karen Marie THOMPSON	02/08/58 11/11/60	Dorothy Cadarette Rudolph A. Condyllis Beverly J. Gibbs Edwin C. Thompson Joan F. Ahern	Leo L. Frechette Epping, NH R.C. Priest

MARRIAGES REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1984

DATE	PLACE OF MARRIAGE	NAME OF GROOM & BRIDE	DATE OF BIRTH OF EACH	NAME OF PARENTS	BY WHOM MARRIED
06/30/84	EXETER, NH	John Carl LOPEZ Debra Lyn RENDEL	07/14/61 07/18/61	Louis P. Lopez Carol Heberge Charles Renadel John Heath	Richard J. Kelley Exeter, NH Priest
07/01/84	EPPING, NH	James Blaine TEAGUE Carol Susan STRONG	05/09/49 01/14/40	Ernest W. Teague Lena StOnge Lemuel Barnes Louise McGrath	Jacqueline Carty Raymond, NH Justice of the Peace
07/07/84	E.KINGSTON, NH	Antonio Benjamin SCUTTURE,III Kathleen, Ann BELCHER	03/02/57 03/29/61	Antonio B. Scuturo,Jr. Joyce L. Gifford Robert Belcher Barbara Shaw	Everett Scruton Hampton, NH Minister
07/14/84	EPPING, NH	Lawrence John HARTFORD Shirley Katherine WEST	05/08/63 07/13/65	John P. Hartford, Sr. June Corey Robert West, Jr. Geneva Chapman	John E. Bertogli Epping, NH Justice of the Peace
07/14/84	EPPING, NH	Kevin Michael DELAY Sheila Marie ROUSSEAU	07/13/61 07/05/65	William Delany Helen Shea George Rousseau Thelma Stilson	Carroll Moore Epping, NH Minister
08/18/84	EPPING, NH	Stephen Eric BASCOM Judith Eileen DORNING	08/13/63 02/09/62	J. Rodney Bascom Frances Towers Clayton W. Downing Madeline Hill	Carroll C. Moore Epping, NH Minister
08/25/84	Newmarket, NH	Charles Arthur COMTOIS Janice Elizabeth HITCHELL	12/21/60 08/08/65	George Comtois Martha Barnes Philip Mitchell Elizabeth Williams	Philip Bruni Newmarket,NH R.C. Priest
07/21/84	Lee, NH	Leo Richard BUSH,JR. Jeannine Louranne ELLIOTT	02/04/60 07/29/61	Leo R. Bush Shirley Witham Robert Elliott Charles Bush	John Paa Chapman Lee, NH Minister
07/20/84	Epping, NH	Robert David BURNS Tami RAUH	12/01/59 01/22/58	Robert D. Burns Virginia Nicholson Herbert Rauh Lorraine Rice	Kendall Chase Epping, NH Justice of the Peace
09/01/84	Salem, NH	Vaughn Gary HILLER Darlene Eva COLE	05/01/43 08/06/52	George R. Hiller Ruth Helen O'Brien John H. Cole Eva Serdoski	Philip D. Fichera Salem, NH Justice of the Peace

MARRIAGES REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1984

DATE MARRIAGE	PLACE OF MARRIAGE	NAME OF GROOM & BRIDE	DATE OF BIRTH		BY WHOM MARRIED
			OF EACH	NAME OF PARENTS	
09/15/84	Center Sandwich NH	William Arthur McKinney Betsy Jayne Quimby	04/11/60 07/04/60	Russell McKinney Harriett Symmes Lee W. Quimby	W. Marshall Davis Center Sandwich, NH Reverend
09/13/84	Epping, NH	Paul Andrew Vanderpot Gisela Elka Moyer	10/11/52 11/09/48	Jane C. Hayward Vernon A. Vanderpot Karl Lauer Marie Gross	Kendall Chase Epping, NH Justice of the Peace
09/17/84	Plaistow, NH	Walter Joseph Manter Lisa Jo Chestnut	05/12/63 05/31/66	Walter Manter Rose Marie Lemire James N. Chestnut Charlotte P. Lattime	Pauline H. Keezer Plaistow, NH Justice of the Peace
10/06/84	Epping, NH	Wayne P. Bonenfant Diane J. Maynard	01/28/56 01/02/55	Norman E. Bonenfant Alice Keolaha Harry E. Maynard	Leo L. Frechette Epping, NH R.C. Priest
10/13/84	Epping, NH	Edward J. Soper, Jr. Maureen A. Nickles	02/25/39 06/16/45	Simone Bolswert Edward J. Soper, Sr. Elizabeth Soper William D. Nickles	Carroll C. Moore Epping, NH Minister
10/13/84	Fremont, NH	Devron R. Waldron Shirley A. Beach	03/15/51 02/17/55	Theresa Dube Sidney Waldron Alice Rogers Albert Girard	Mary Anderson Fremont, NH Justice of the Peace
10/20/84	Epping, NH	William R. Hartley Eleanor E. Armstrong	01/16/48 12/26/55	William Hartley Carmenlita Bonovich Frank Edgerly Eleanor S. Hartley	John E. Bertogli Epping, NH Justice of the Peace
10/21/84	Epping, NH	Robert Stanton Hefner Nancy Ellen Fitzmeyer	07/18/40 05/01/54	Robert Graves Robert Browne Rosalie Davidoski	Richard J. Pondeau Epping, NH Justice of the Peace
10/27/84	Epping, NH	James E. Wallace Wanda R. Murphy	12/22/46 06/05/51	Donald H. Wallace Janette Soucy Fred Morrison, Jr. Bernice Frammel	Warren Cottrell Jr. Epping Justice of the Peace
11/10/84	Epping, NH	Steven W. Greene Deborah J. George	10/09/55 04/28/54	Horace Greene Mabel Joyce Herbert Hillberg	D. Lissa Robart Epping, NH Justice of the Peace
11/23/84	Seabrook, NH	Charles E. Morse Lieselotte E. Pekarski	05/01/26 11/08/29	Charles E. Morse Harriette Griffin Otto Kreuzpaintner A. Muller	Leo R. Dupuis Seabrook, NH Justice of the Peace

MARRIAGES REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1984

<u>DATE</u>	<u>PLACE OF MARRIAGE</u>	<u>NAME OF GROOM & BRIDE</u>	<u>DATE OF BIRTH OF EACH</u>	<u>NAME OF PARENTS</u>	<u>BY WHOM MARRIED</u>
11/24/84	Epping, NH	Kevin M. Souza	10/30/62	Richard Souza, Sr. Gloria Hall	Linnus V. Vance Epping, NH
12/08/84	Raymond, NH	Corinne C. MacDonald	02/04/64	Paul E. MacDonald, Sr. Barbara Demers	Justice of the Peace
12/14/84	Epping, NH	Richard Maxwell CURRIE, JR. Annemarie BAKER	01/10/65	Richard M. Currier, Sr. Sylvia Madigan	Jeannette M. Toth Raymond, NH
12/24/84	Epping, NH	Jeffrey F. HARRIS	01/24/67	Gerald E. Baker Katheryn Kulalowski	Justice of the Peace
		Sheila A. ALLEN	01/10/50	Robert J. Harris Jean E. Black	Carroll C. Moore Epping, NH
		Robert B. WOOD	04/24/62	Robert C. Allen Virginia L. Gallegher	Minister
		Karen M. PUTT	05/25/40	Horace D. Wood, Jr. Beatrice O. Price	Carroll C. Moore Epping, NH
			12/28/65	William H. Putt Julianne M. McLellan	Minister

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1984

DATE	PLACE OF BIRTH	NAME OF CHILD	SEX	NAME OF FATHER MAIDEN NAME OF MOTHER	BIRTH PLACE OF FATHER AND MOTHER
01/04	EPPING	Benjamin Michael KOUTELIS	Male	Michael Wayne Koutelis Rose Marie Culppepper	Illinois Illinois
01/08	MANCHESTER	Cassandra Nicole GAUTHIER	Female	Thomas Michael Gauthier Katheryn Ann Smart	New Hampshire New Hampshire
01/11	EXETER	Meghan Jessica DAWSON	Female	William Peter Dawson Hedi Lyn Nelson	Massachusetts New Hampshire
01/14	EXETER	Jacob Magnus CLOUGH	Male	Richard Edward Clough Eleanor Mae Eriou	New Hampshire New Hampshire
01/26	PORTSMOUTH	Austin Caverly WIGGIN, IV	Male	Austin Caverly Wiggins, III Donna Jean Bastable	New Hampshire Massachusetts
01/29	EXETER	Heather Rose MUNDELL	Female	Verne Russell Mundell Susan Janet Alroldi	Connecticut Massachusetts
02/01	EXETER	Joanne Lynn SAWYER	Female	William Roger Sawyer Lorraine Alice Haddock	New York Vermont
02/03	EXETER	Kenneth Harold RUSHFORD, Jr.	Male	Kenneth Harold Rushford Alvia Jane Glidden	New Hampshire Massachusetts
02/13	EXETER	Christopher Maurice YENGEAU	Male	Robert Yengeau Jennifer Leant Haffield	New Hampshire Massachusetts
02/13	EXETER	Miranda Rose HUNT	Female	Terry Richard Hunt Patricia Kim Cannavan	Vermont Massachusetts
02/14	EXETER	Robert John BRENNICK	Male	Jack Paul Brennick Joyce Frances Bottari	Massachusetts Massachusetts
02/17	EXETER	Colleen Barbara LANDGRAF	Female	Brian David Landgraf Barbara Lyn Devine	Massachusetts Massachusetts
02/20	EXETER	Elizabeth Nadine WEEKS	Female	Daniel Marvin Weeks Katherine Marie Lane	Massachusetts Illinois
02/21	EXETER	Jeffrey Robert EBITSON, Jr.	Male	Jeffrey Robert Ebitson Shirley Ann Collins	Massachusetts New Hampshire
02/22	EXETER	Jessica Diane GLIDDEN	Female	Roydawn Herbert Glidden Klaine Goldie Shaw	New Hampshire New Hampshire
02/23	EXETER	Kristyn Lynn SIZEMORE	Female	Richard Lynn Sizemore Karen Linda Dodge	Massachusetts Missouri
02/23	EXETER	Keith Marcel BRUNO	Male	Timothy Keith Bruno Bertha Lydia Fisher	New Hampshire New Hampshire
03/06	MANCHESTER	Philip Scott STILSON	Male	Paul Philip Stilson Jr. Sharon Marie Glebus	New Hampshire Maryland
03/07	EXETER	Zachary Scott DENONCOUR	Male	Norman Frances Denoncour Jr. Cindy Lee Lufkin	New Hampshire New Hampshire
03/15	EXETER	Brian Gary REED	Male	Gary Robert Reed Karen Marie Tharpe	Connecticut Connecticut
03/28	EXETER	Jacqueline Pauline BURTON	Female	Edmond Joseph Burton Betty Jean Weikie	Massachusetts Virginia

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1984

DATE	PLACE OF BIRTH	NAME OF CHILD	SEX	NAME OF FATHER MAIDEN NAME OF MOTHER	BIRTH PLACE OF FATHER AND MOTHER
04/03	EXETER	Erica Lynn Downing	Female	Mark Peter Downing	Massachusetts
04/05	EXETER	Megan Lynne Marston	Female	Lynn Marie Bomhower Thomas Marston	Massachusetts New Hampshire
04/05	EXETER	Ashley Rose Fleming-Dumas	Female	Paul J. Foster Guy Alexandre Dumas	Maine Massachusetts
04/12	DANVERS, MA	Nicholas Joseph Denoncour	Male	Sandra Charlene Fleming Joseph Norman Denoncour	Kentucky New Hampshire
04/12	DANVERS, MA	Seth James Denoncour	Male	Cheryl Ann Gorman Joseph Norman Denoncour	Massachusetts New Hampshire
04/18	LAWRENCE, MA	Kristen Karen Golithwaite	Female	Cheryl Ann Gorman Richard Ernest Golithwaite, II	Massachusetts New Hampshire
04/22	EXETER	Tyler Charles Eckhardt	Male	Diane Paula Caron Charles William Eckhardt	Massachusetts Massachusetts
04/23	W. Epping	Benjamin Fraser Block	Male	Maureen Victoria Block Andrew Martin Block	New Hampshire Massachusetts
04/30	EXETER	Crystal Marie Howland	Female	Russell Harry Howland Kathleen Anne Knapp	New Hampshire New Hampshire
05/02	EXETER	Katelyn Tahirih Dagan	Female	Aviad Dagan Leah Mary Mason	Gum Israel
05/02	EXETER	Matthew Jesse Hogan	Male	Charles Joseph Hogan Robin Marie Richard	Massachusetts Massachusetts
05/20	EXETER	Bethany Ann Cottrell	Female	Lawrence Edward Cottrell, Jr. Ann Elizabeth Duval	New Hampshire New Hampshire
05/20	MANCHESTER	Robert Henry Lee	Male	Donald Allen Lee Brenda Ann Smith	New Hampshire New Hampshire
05/30	EXETER	Jillian Fritz	Female	Michael Bruce Fritz Brenda Janine McGinley	New Hampshire Nebraska
06/13	EXETER	Antoinette Nathalie Pond	Female	Harry Keith Pond Toni Jean Peasley	New Hampshire New Hampshire
06/14	EXETER	Beth Louise Dubois	Female	Duane Richard DuBois Lisa Louise Hunter	Massachusetts Massachusetts
06/24	EXETER	Nicole Jacqueline Blais	Female	Yvon Daniel Blais Patricia Lynn Iow	Canada New Hampshire
07/08	EXETER	Andrew William Elliott	Male	William Frederick Elliott Judith Lorraine Cleve	New Hampshire Connecticut
07/27	EXETER	Crystal Arlo Pratt	Female	William Frederick Pratt Kristen Treseher	Washington New Hampshire
07/30	EXETER	Dustin Nicholas Laro	Male	Michael Joseph Laro Jean Ann Price	Connecticut Massachusetts

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1984

DATE	PLACE OF BIRTH	NAME OF CHILD	SEX	NAME OF FATHER	NAME OF MOTHER	BIRTHPLACE OF FATHER AND MOTHER
08/01	EXETER	Evan Jated MCCARTHY	Male	Lawrence Patrick McCarthy	Sherry Lee	Missouri
08/06	EXETER	Stephanie Leigh HICKEY	Female	James Patrick Hickey	Jacqueline	China
08/17	MANCHESTER	Jill Rosemarie PETTINGILL	Female	Cynthia Jo-Anne Boone	Michael Vernon Pettengill	New Hampshire
08/26	PORTSMOUTH	Michael John ANDERSON	Male	Barbara Irene Trask	Michael Vernon Pettengill	New Hampshire
09/01	DERRY	Christopher Michael D'ERRICO	Male	Walter Thomas Anderson	Jeane Patricia O'Sullivan	Massachusetts
09/03	EXETER	Keith Russell HORTON	Male	Rebecca M. Henshaw	Gary M. D'Errico	Massachusetts
09/13	EXETER	Toni Marie COLELLA	Female	Ruth Isobel Johnson	Michael Joseph Colella	Massachusetts
09/20	EXETER	Nicholas Dow GAUTHIER	Male	Edward Paul Chapman	Theresa Mary Garbham	Kansas
09/27	EXETER	Daniel Andrew VALLONE	Male	Mark Andrew Vallone	Christine Margaret Callahan	New Hampshire
10/12	EXETER	Katelyn Lee LAVIGNE	Female	Donald Edward Lavigne	Brenda Lee Denoncour	New Hampshire
10/16	MANCHESTER	Danielle Nicole TYLER	Female	Randy Ira Tyler	Pamela Mary Peryer	New Hampshire
10/17	HAVERHILL MA.	Justin Carl MacMILLAN	Male	Michael E. MacMillan	Carla A. Graf	New York
10/18	EXETER	James William LASHOMB	Male	Herbert George LaShomb	Michael E. MacMillan	California
10/23	EXETER	Karen Ann LOW	Female	Herbert George LaShomb	Michael E. MacMillan	Minnesota
10/25	EXETER	Travis Richard ARCHIE	Male	Lori Ellen Kallio	Charles Robert Kallio	New Hampshire
11/01	MANCHESTER	Brendi Barbara SHEA	Female	Linda Ann Murphy	Richard Edward Archie	Massachusetts
11/04	EXETER	Jason Earl BLANCHARD	Male	Kevin Borden Shea	Tracy Jill Eaton	Massachusetts
11/07	EXETER	Christine Nicole COMPACNA	Female	Joyce Ann Dodge	Earl Evans Blanchard	New Hampshire
11/08	EXETER	Paul Michael EVANS	Male	Rodney James Compagna	Rosalynne Elizabeth Arnold	Maine
11/12	MANCHESTER	Meaghan Donna MICHAEL	Female	Maryl Jay Evans	Thomas Arthur Michael	Germany
11/12	MANCHESTER	Thomas Arthur MICHAEL II	Male	Lisa Irene Morin	Thomas Arthur Michael	New Hampshire
				Lisa Irene Morin	Lisa Irene Morin	New Hampshire

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1984

PLACE OF BIRTH		NAME OF CHILD	SEX	NAME OF FATHER		BIRTHPLACE OF FATHER AND MOTHER
DATE	BIRTH			MAIDEN NAME OF MOTHER		
11/14	EXETER	Jenna Leigh Brooks	Female	Jesse Porter Brooks Deborah Ann Prall		New Hampshire New Hampshire
11/24	EXETER	Katherine Elizabeth Matthews	Female	Neal Chester Matthews Michelle Anne Jean		New Hampshire Massachusetts
11/28	MANCHESTER	Timothy Mark Martin	Male	Mark Edward Martin Caryn Marie Bernier		New Hampshire New Hampshire

DEATHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1984

DATE	PLACE OF DEATH	NAME & SURNAME OF THE DECEASED	AGE	NAME OF FATHER	NAME OF MOTHER
01/09	Brentwood, NH	Ester M. Erikson	82	(Unknown First) Hougland	Amanada (Unknown Last)
01/13	Exeter, NH	Florence Smith	76	Jerome W. Tufts Jr.	Ruth Damon
01/15	Epping, NH	Robert I. Illsley	65	Wallace Illsley	Myrtle True
02/06	Epping, NH	Augustus S. McNeil	73	Hector J. McNeil	Bridget MacLeod
03/21	Brentwood, NH	Elizabeth Williams	77	Patrick Murray	Mary Goggin
03/24	Exeter, NH	Sadie M. Knowles	92	Joseph Higgins	Marta Schimph
03/24	Exeter, NH	Ann White Baker	80	Robert White	Agnes Burns
04/11	Exeter, NH	Sven Swanson	65	Fritz Swanson	Gina Carlson
05/28	Exeter, NH	Albert George St-John	68	George A. St-John	Delvina Gamblin
06/22	Epping, NH	Ernest A. Bernier	82	Alphie Bernier	Elmira Desjardin
06/24	Exeter, NH	Odaline M. Newman	76	William Caron	Rosie Beland
07/17	Exeter, NH	Wanda L. Craven	72	Unknown	Unknown
07/21	Exeter, NH	George Gary Koles	72	Basil Kolesnikoff	Helen Setchoff
09/23	Concord, NH	Wanda Marie Hammett	40	Hubert Aucoin	Macilda Aucoin
10/10	Exeter, NH	Clarence H. Pike	77	Charles Pike	Unknown
10/11	Exeter, NH	George Kenneth LaShomb	56	Vernon LaShomb	Elizabeth Losey
10/27	Exeter, NH	Howard C. Cramer	83	Charles Cramer	Ernestine Weiner
12/09	Exeter, NH	Chester W. Murch	80	George Murch	Mabel Rowell
12/23	Epping, NH	James E. Giglio	68	Mario Giglio	Josephine Napoli

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